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***** ERRATA *****

State Profiles: Financing Public Higher Education 1978 - 1987

A revised FTE enrollment for Nebraska was received after publication. Please note the following corrections:

Pages

47, 93	C Annual FTE Public Enrollment 1986-87	56,821
38, 44, 66	#2 Attendance Expansion Ratio 20. Nebr	2.81 105
38, 44, 66	ENROLL 8. Nebr	35.4 120
39	SYSTEM LOAD 6. Nebr	38.9 132
41, 45, 67	APP 47. Nebr \$2,628 68 62 ()	-26.0% 79 ()
42, 46, 68	TUITION 32. Nebr \$1,109 95 86 ()	- 6.0% 97 ()
	OUTPUT 50. Nebr \$3,736 74 67 ()	-21.0%
43, 46, 68	INPUTS 44. Nebr \$35,797 75 68	

A number of current and historical changes were made in the Massachusetts data:

	C FTE Enroll	Fa State Approp	Fc Res-Ag-Med	H Est. Tuition
1977-78		\$300.0		\$74.0
1979-80		330.4		94.0
1980-81		340.0		109.0
1981-82		362.0		126.0
1982-83		387.0		146.0
1983-84		419.8		156.0
1984-85	122,612	503.1	28.2	174.5
1985-86	123,484	565.4	32.0	175.8
1986-87	124,550	655.4	35.4	178.2

The major consequences of the 1986-87 data changes on Mass. 1986-87 index values are:

Pages

40	#6 Allocation	43. Mass	6.3% (6.7)	78
41	APP	8. Mass	\$4,978	129
	#7 Tuition Factor	33. Mass	22.3%	97
42	TUITION	17. Mass	\$1,431	123
	OUTPUT	10. Mass	\$6,409	127
43	PROCESS	41. Mass	8.7%	82

In footnote 1 on page 3, the CES study by Barbett and Black will present FY 1985 data, not 1986.

STATE PROFILES: FINANCING PUBLIC HIGHER EDUCATION 1978 TO 1988



**RESEARCH
ASSOCIATES
of Washington**

STATE PROFILES: FINANCING PUBLIC HIGHER EDUCATION

1978 TO 1988

Eleventh Edition
July 1988

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The following State Higher Education Finance Officers (SHEFOs) and other reporting officers participated in this study. The importance of their voluntary contribution and the extended staff work required is recognized and appreciated. These individuals are the experts on financing public higher education in their respective states. Please contact them for assistance in interpreting individual state data. Addresses and phone numbers are listed in the SHEFO Directory, Appendix B.

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NOTES TO READERS

Data Accuracy

The critical data of public enrollments, appropriations, and tuition have been provided by the State Higher Education Finance Officers. Data validity is dependent on the availability of requested items at the state level and on the reporting agency's compliance with the definitions provided (see "Instructions" page 46). In many instances the data, particularly current year amounts not finalized, have been estimated by the reporting officer. Estimates have also been employed where the refinement of detail required is not possible from data available at the state level. The frequency of these estimates negates need for special identification. However, the reader should recognize that this early report is based on considerable estimated data.

Data Comparability

Since the first edition of this report in 1978, data definition have progressively been made more rigorous to improve inter-state comparability. Further refinements are required and will continue. The data in this current report are reasonably comparable, particularly if properly augmented by knowledge of the special contributing factors unique to each state. In this regard, readers are strongly urged to contact their State Higher Education Finance Officer for additional information and interpretation.

Incomplete Data

The state of Georgia has elected to not participate in this study. Their finance and enrollment data have been estimated and projected using Center for Education Statistics, U.S. Department of Education, data and appropriations reported by Edward R. Hines (see footnote 2). These estimates are made primarily to establish national totals and ranking position based on all 50 states and the District of Columbia. **NO USE OR INTERPRETATION SHOULD BE MADE OF THE ESTIMATED GEORGIA DATA** without consulting the State Higher Education Finance Officer.

NATIONAL HIGHLIGHTS

HEADLINES

*** STATES CONTAIN EDUCATION EXPENDITURES AT PUBLIC COLLEGES AND UNIVERSITIES BY APPROPRIATING A SMALLER SHARE OF TAX REVENUES TO HIGHER EDUCATION -- 8.1 PERCENT OF THE 1987-88 STATE BUDGET COMPARED TO 9.2 PERCENT IN 1980-81.

*** TUITION AT PUBLIC COLLEGES AND UNIVERSITIES AVERAGES \$1,250 IN 1987-88. INCREASES OVER THE DECADE AVERAGED ONLY \$75 A YEAR. WITH STUDENTS PAYING LESS THAN ONE-FOURTH THE OPERATING COSTS AT STATE INSTITUTIONS, A PUBLIC EDUCATION IS ONE OF THE BEST BUYS IN THE COUNTRY.

*** PUBLIC TUITION CONTINUES TO BE AS AFFORDABLE AS IN THE PAST, EQUAL TO ABOUT 10 PERCENT OF PERSONAL DISPOSABLE INCOME.

NATIONAL TRENDS

Education expenditures It costs public institutions an average \$5,303 per full-time-equivalent (FTE) student for instruction and related academic and institutional support in the 1987-88 academic year. This amount was only \$223 per student more than the previous year. The 4.4 percent increase is similar to that of many industries suggesting that public higher education is attempting to hold down costs and remain as productive as other sectors. (Note: education expenditures are measured as state and local government appropriations and net tuition revenues, excluding appropriations for research, medical education and hospitals, and agriculture; student charges for room and board are also excluded.)

In the last decade, education expenditures per full-time-equivalent student at public institutions have doubled (from \$2,545 in 1977-78 to \$5,303 in 1987-88). The increases are primarily to keep salaries and benefits up with general inflation and pay for the rising prices of books, utilities, and other goods purchased. When revenues are adjusted for these price increases, public institutions have gained only \$314 per student in real purchasing power over the ten years.

Appropriations State and local government appropriations for student education at public institutions equaled \$29.1 billion in 1987-88. Appropriations of \$4,053 per FTE student compares with \$2,311 a decade ago, but represents only a 2.5 percent increase in purchasing power. State and local governments are allocating a seriously declining share of their tax revenues to public higher education--8.1 percent in 1987-88 compared to the recent peak of 9.2 percent in 1980-81. This indicates the state's efforts to hold down student education expenditures, and, in some instances, the consequence of a tighter overall state budget and increased competition from other public services.

Tuition Net tuition revenues (tuition minus state appropriated student financial aid) at public colleges and universities averaged \$1,250 per FTE student in 1987-88. Tuition pays for only one-fourth the operating costs at state institutions, making a public higher education one of the best buys in the country. Tuition increased only \$73 per student over the previous year, and \$722 over the decade. This 137 percent change compares with an 85 percent inflation in the general economy during the same ten years. Thus the cost of attending public colleges has increased 1.6 times as fast as the average price change for other consumer goods and services. Still, a public education is extremely affordable, with tuition remaining steady for a decade at slightly less than ten percent of personal disposable income.

Enrollment The primary source of college enrollments, high school graduates, has been declining for a decade, with the single exception of this year's slight increase. In the spring of 1987, 2,695,640 students graduated from high school; in 1977 the number was 3,108,615. Despite this decline in source population, public higher education enrollments have remained steady for eight years at, or slightly above, 7 million FTE students. This stability is due in part to increased attendance rates, particularly for women, and greater participation in continuing education programs.

STATE DIFFERENCES

****Massachusetts and Minnesota have the highest relative number of yearly high school graduates, about 14 per 1,000 population; Florida the lowest with 8.**

****Arizona is most successful in attracting their citizens and non-residents to the state's public colleges, having a total public enrollment 4.2 times larger than its yearly number of high school graduates. New Jersey, Connecticut, and Massachusetts enroll only about two-fifths this ratio, but with many private colleges, these states are less dependent on the public sector.**

****California has the largest public higher education system in the country, with over a million full-time-equivalent students, more than 70 times the size of enrollments in Vermont and Alaska. On a relative basis, North Dakota has the largest public system with 44.4 FTE students per 1,000 population; the District of Columbia has the smallest at 12.3.**

****Nationally, public colleges and universities were budgeted an average 8.1 percent of state and local tax revenues. The share ranged from 13.1 percent in Alabama to 4.1 percent in Vermont.**

****Despite large increases in state funding overall in the last ten years, when inflation is taken into account some states are in serious trouble. Appropriations in constant dollars per student fell by more than 10 percent since 1978 in ten states. Hardest hit were South Dakota, Louisiana, Nebraska, and North Dakota, each losing more than 20 percent in purchasing power. Quite the opposite was the 20 percent or more**

increases in the real value of appropriations per student in seven states, with Maine's plus 59 percent leading.

**Vermont, with a large proportion of out-of-state students paying higher non-resident tuition, led the nation in public tuition revenues, receiving an average \$4,927 per student. California, with its open door policy at community colleges, charged the lowest average tuition--only \$493 per year.

**Wisconsin, Michigan, and Minnesota may be singled out for having "done the most with the least," since, despite ranking low in potential to fund higher education relative to student load, they managed to achieve near or above average funding. Florida "did the least with the most" by providing low per student support despite having a high tax capacity relative to enrollment.

EXECUTIVE SUMMARY

State and local financing of public colleges and universities is the single most important government action in American higher education. About \$35 billion or \$145 for every person in the country is spent each year, affecting 9.5 million students, over 75 percent of all higher education enrollments.

Yet legislators, college administrators, faculty, students, parents, and citizens generally have a restricted understanding of how and why a given funding level is achieved. The importance of historical precedent and the give-and-take of budget requests and legislative debate is recognized. Less known are the load requirements, basic support capabilities, state taxing philosophy, and relative performance factors, that should also be introduced into the discussion.

For a decade State Profiles: Financing Public Higher Education has attempted to publicize these factors in explaining state conditions and actions in appropriating support for public higher education and setting the supplementary role of tuition. The study identifies six key factors, interrelates them and their derivatives by formula, and groups the six in an input-process-output sequence. The six factors are believed to inherently govern higher education funding although not usually cited.

The study is grounded on the premise that, in the absence of absolute benchmarks, evaluating state financing achievement can best be judged on a relative basis in comparison with other states. National average state values are interpreted as "typical" conditions or "acceptable" performance. Also, in evaluating performance, provision of accessible quality education is recognized as a common state goal.

All measures used in the study have been carefully defined to establish inter-state comparability. They are expressed in relative terms so that the effects of absolute size are minimized. The data are reported for each year and for the last decade for trend analysis.

The clearest method of explaining this system is to use charts to illustrate the relationships involved and show state positions. Tax data are for 1986, high school graduates for spring 1987, and public higher education finance and enrollments for 1987-88. Note that appropriations include state student financial aid and exclude funds for research, medical schools and colleges, and agriculture.

Chart 1 shows how a state's higher education public STUDENT ENROLLMENT LOAD depends on the RESIDENT STUDENT SOURCE (number of high school graduates) and the college ATTENDANCE EXPANSION RATIO. High school graduates are the primary source of entering freshmen at state public institutions. The attendance expansion ratio reports the degree to which these graduates and others are qualified to enter college and find the state's public institutions attractive and accessible. This attractiveness and accessibility is a common state educational goal. States with high values are heavily in the "business" of

providing higher education opportunities relative to their principle responsibility to high school residents.

A state's public full-time-equivalent enrollment (curved lines) equals the product of the high school graduate student source multiplied by the college attendance expansion ratio. States can increase enrollments by improving the expansion factor by such means as lowering tuition, and by providing geographic and program access through a network of community colleges and continuing education programs. Notice that the range of enrollment levels involve varied combinations of number of high school graduates and expansion ratio values. For example, both Minnesota and California have about the same college enrollment (38-39 students per 1,000 population), yet have an opposite number of high school graduates (13.7 per 1,000 population versus 10.3). The large expansion ratio in California makes up the difference. Perhaps no measure in this study bears more careful scrutiny than this measure of educational opportunity.

Chart 2 generates collected TAX REVENUES as the product of TAX CAPACITY multiplied by TAX EFFORT. Tax capacity reports the tax potential of a state measured by applying national average rates, for the various types of taxes, to their respective state economic bases. A tremendous range of wealth greatly distinguishes the states in their ability to support public higher education and other public services. Mississippi has only one-fourth the tax potential of Alaska.

Tax effort is the degree to which tax capacity is actually utilized, and reflects the state's philosophy regarding the need for public services and the level of government support to be provided. There is less range here, but New York's tax effort is still more than twice that of Nevada's. Tax effort is governed in part by the need for public services, but also strongly reflects state attitude regarding the role of government and fiscal responsibility.

A variety of combinations of tax capacity and effort result in similar collected revenues (curved lines). The four quadrants indicate: (I) states with low capacity and high effort; (II) low capacity and low effort; (III) high capacity and high effort; and (IV) high capacity and low effort.

It is important to study the capacity and effort for each specific tax in order to understand these overall values. For example, New Hampshire has a greater tax capacity (\$1,695 per capita) than Wisconsin (\$1,323) but collects lower revenues (\$1,101 compared to \$1,708). This is because Wisconsin has high personal income taxes and a general sales tax, while New Hampshire has low personal income taxes and no general sales tax. Individual tax rates for the various types of taxes for each state are reported in Appendix B.

Chart 3 shows how APPROPRIATIONS for higher education are obtained by the ALLOCATION (relative to student load) of COLLECTED TAX REVENUES. The allocation percent is the proportion of collected taxes appropriated for support of public colleges and universities. This measure

indicates the importance of public higher education in the state's overall budget, but it is highly dependent on the overall size of the public system. Therefore, a better relative measure of the priority given to higher education funding is the ratio of the allocation percent to public enrollment. High ratios mean that states allocate a large share of their tax revenues relative to their system requirements.

Notice that states such as Tennessee, South Carolina, and Idaho, in the upper left of the chart, "make-up" for low tax revenues with high allocation/enrollment ratios. States with high revenues such as New York and Minnesota can achieve the same or even greater student funding with a far lower budget priority.

Chart 4 shows the role of TUITION in supplementing APPROPRIATIONS to equal total support for public higher education which is the OUTPUT measure. Notice that New Hampshire and Vermont rely heavily on tuition to augment low appropriations. The District of Columbia, Hawaii, Wyoming, and New York can charge low tuition and still be well supported because of exceptionally high appropriations.

The tuition factor reports the relative importance of student tuition as a funding source compared to appropriations. The range of values show the varying importance states attached to price access and also differences in philosophy regarding the balance of benefits between the individual and the state and the corresponding proportional payment required. In a majority of states tuition equals between 20 and 30 percent of total support. Note that the high values in Vermont, New Hampshire, Maine, Delaware, and Colorado also reflect a large proportion of out-of-state students paying high non-resident tuition.

Chart 5 combines the six factors into INPUTS (tax capacity per student), PROCESS (tax effort, allocation, and tuition factor), and OUTPUT (appropriations plus tuition per student). States essentially begin the funding process with tax capacity relative to public enrollment as stable inherent input conditions. Note the tremendous range involved, from over \$80,000 in potential tax wealth per student in Connecticut, New Jersey, and Nevada (Alaska and D.C. are higher but excluded from the chart) to one-third this amount in Mississippi and Alabama.

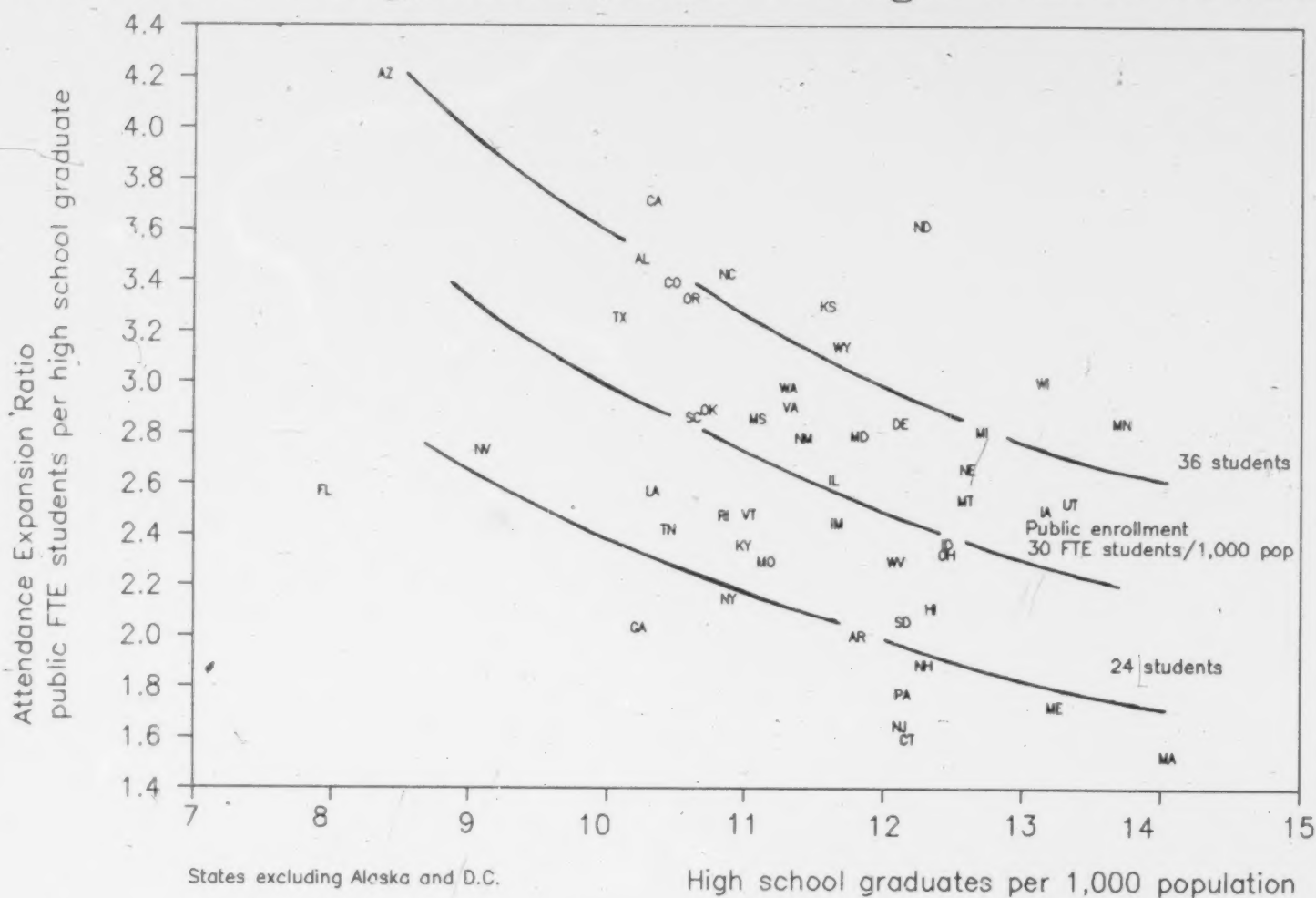
The policy factors subject to legislative action--tax effort, allocation of tax revenues to higher education, and the tuition factor--are combined in the process variable to indicate the degree to which a state utilizes its input conditions to achieve the output support level of appropriation and tuition provided. States with high process values are making a great effort to finance public higher education, often of necessity because of low input conditions. States with low process levels often can afford minimal effort because of their great potential wealth per student.

Note the great range in process values for states having similar input conditions. This suggests that philosophy toward funding is as important a variable in establishing support levels as are inherent state conditions. Except for a few states possibly limited by extreme low

wealth per student (Alabama, Mississippi, North Dakota, Wisconsin, and North Carolina), the funding of public higher education primarily depends on the quality of education sought.

Chart 1

Attendance Expansion Ratio Vs High School Graduates



Tax Effort, Capacity, and Collected Revenues

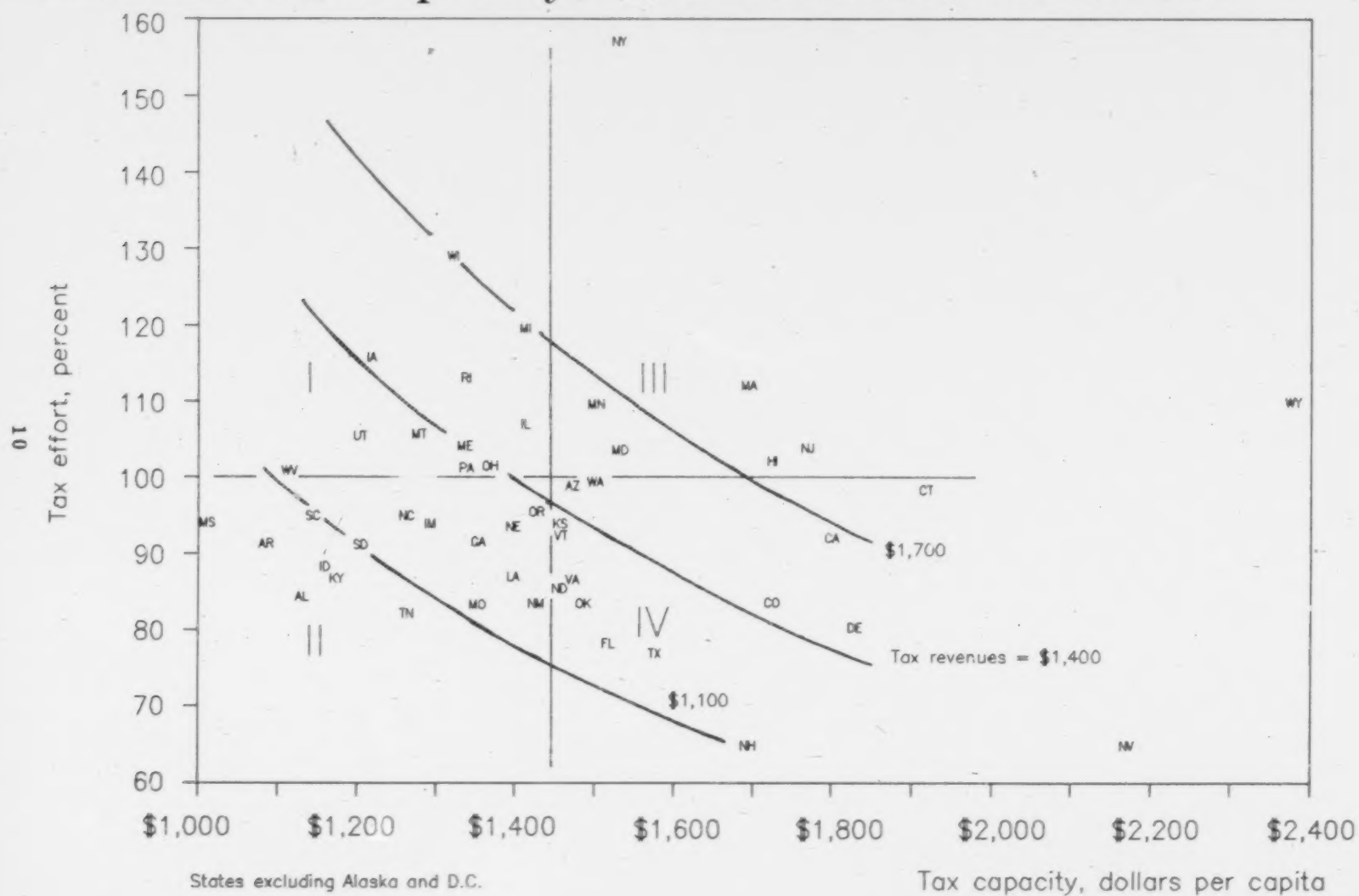


Chart 3

Allocation/Enrollment Ratio Vs Tax Revenues

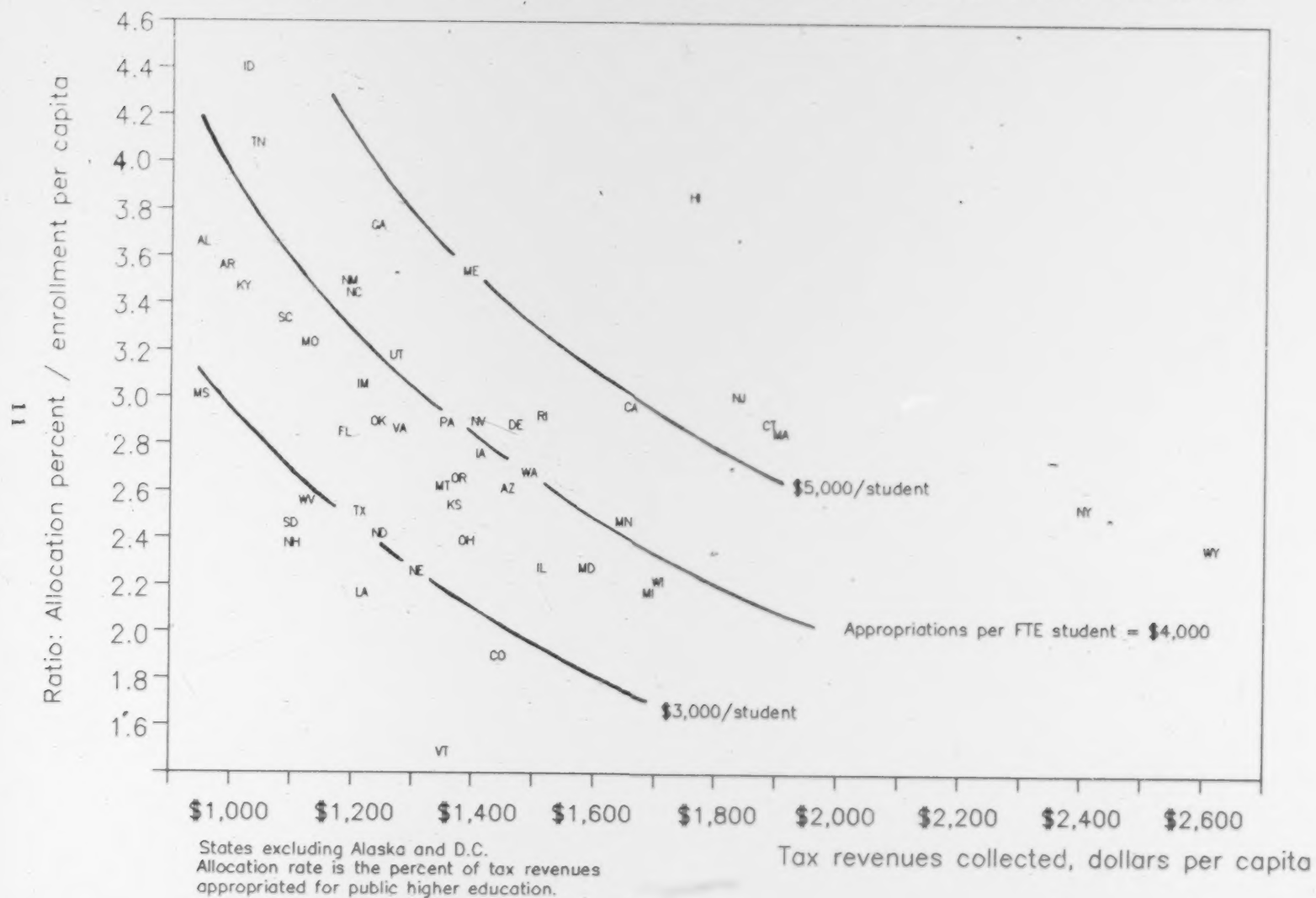


Chart 4

Tuition Vs Appropriations per FTE student

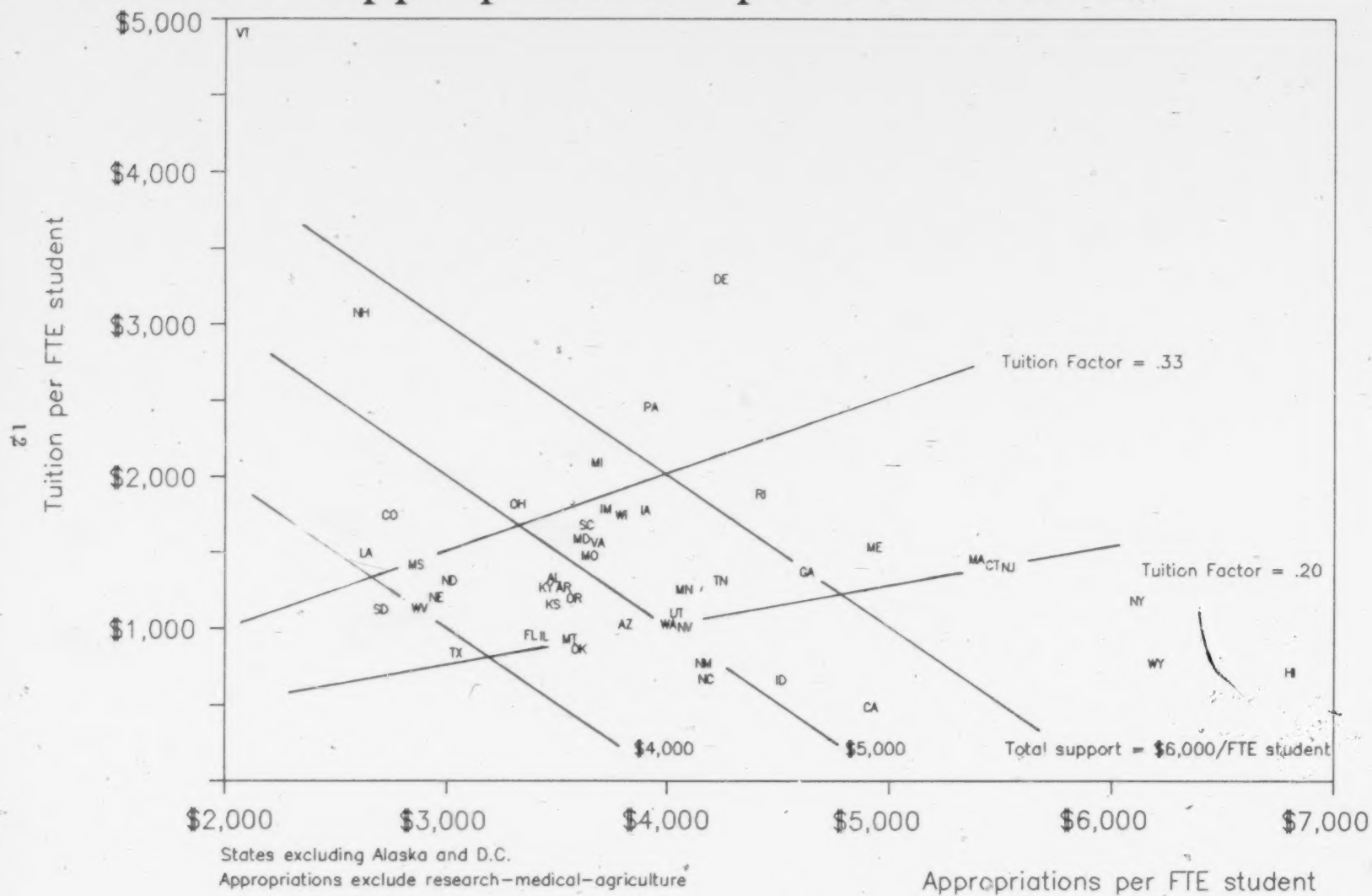
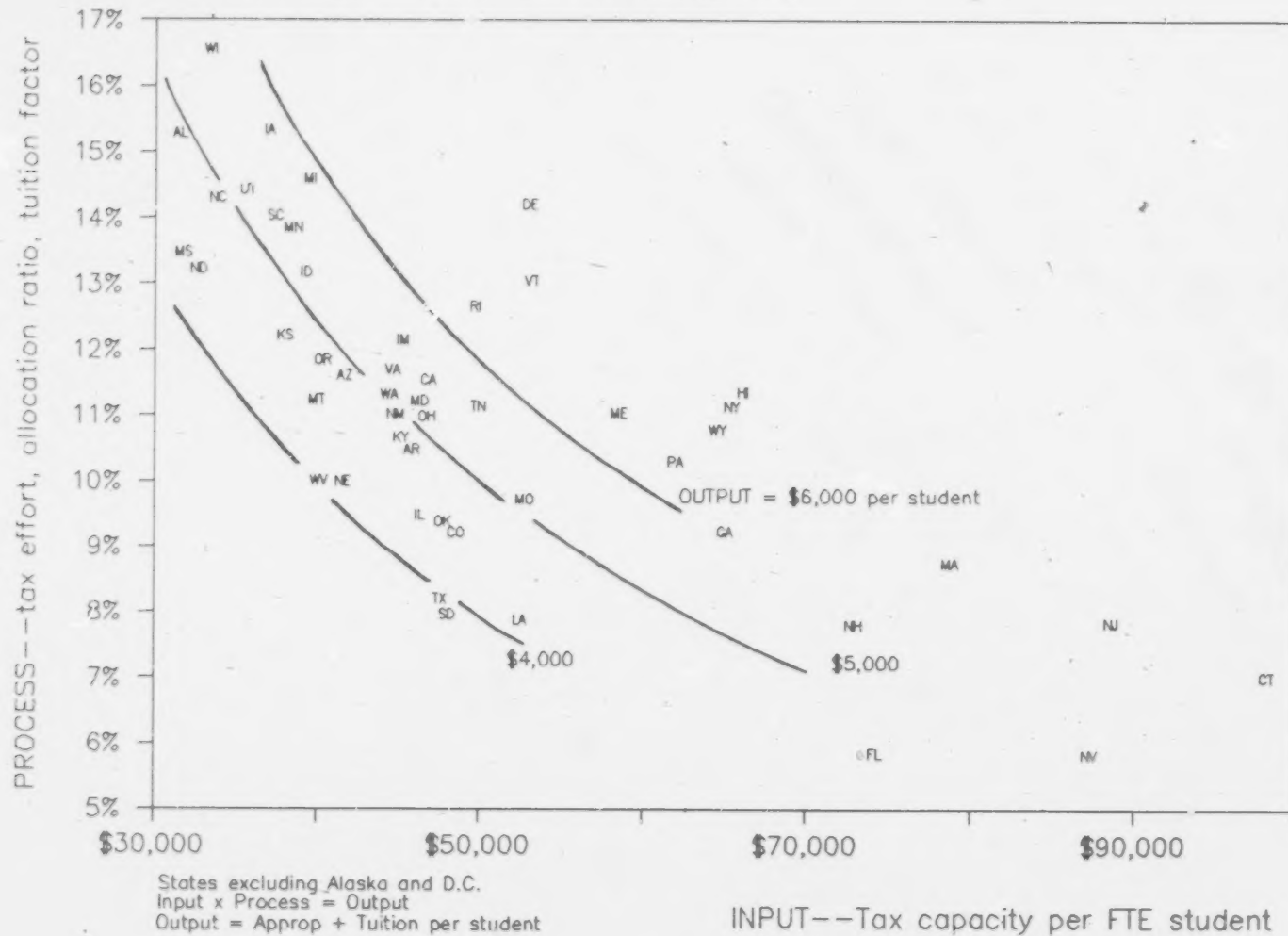


Chart 5

Process, Input, and Output



STATE PROFILES: FINANCING PUBLIC HIGHER EDUCATION

This report is published annually¹ in the spring/summer to present current fiscal year appropriations, tuition, enrollment, and supporting data for comparative analysis of state financing of public higher education. The timeliness of the report is possible through the cooperation of the State Higher Education Finance Officers (SHEFOs).

The intent of the study is to show the relative importance and interrelationships of the fundamental factors governing the financing of public higher education in each state. However, differences in the final funding levels achieved also reflect special state circumstances, often not comparable or measurable. Thus the reader is encouraged to study the working of the factors reported--the accessibility and attractiveness of the state's public system to residents, the utilization of tax capacity to provide state revenues for public services, the importance of higher education in the state budget, and the role of tuition to augment appropriations--rather than focus on the final support level achieved. Also of critical importance are trends in enrollments and financing which, unnoticed in the short run, are now discernable in the decade of data available. The indexes of state status relative to the U.S. average in table 4 are particularly valuable in noting the direction and relative magnitude of trends. What may be gained from this dual approach is perspective on the dynamics of financing that in turn can be interpreted in the light of state higher education goals.

The study presents a model of six independent factors and nine derived variables which together represent the principal state conditions and financial actions underlying and governing financial support of public higher education. The text explains the design of the model and its use, defines the measurements, and presents a limited macro analysis. This background should permit users to analyze and interpret individual state data. However, users are strongly encouraged to contact the appropriate State Higher Education Finance Officer, identified in the SHEFO Directory, for proper inclusion of relevant specific state conditions. A technical appendix provides greater detail on data definitions for financial and budget officers.

The six factors of the model are presented in three tables. Table 1 presents the factors independently by state in rank order for academic year 1987-88. Table 2 presents the factors collectively by state in alphabetical order. Table 4 presents the factors historically by state for academic years 1977-78 through 1987-88. The basic data on which the factors are calculated are presented in table 3 for academic year 1987-88 and historically in table 5.

¹ A brief summary table of the appropriations, tuition, and enrollment data of this report is published annually in Statistical Abstract of the United States, U. S. Department of Commerce, Bureau of the Census.

Public Versus Private and Out-of-State Enrollment

This study focuses on the major responsibility of states to support public higher education through appropriations to state institutions and through appropriated aid to students attending these institutions. This focus recognizes that 96 percent of state and local government funding for higher education goes to the public sector. In a few states, appropriations to private institutions and for aid to students not attending in-state public institutions are important parts of the government's overall support of higher education. However, the absence here of this larger perspective should not seriously distract from the immediate value of concentrating on state financing of public institutions as a distinct major government responsibility.

The role of in-state private and out-of-state institutions in serving state high school graduates is shown in the chart on page 18. In 12 states (Pennsylvania through Alaska), 40 percent or more of the high schools graduates going on to college attend private or out-of-state institutions. In these 12 states in particular, provision of higher education is a shared responsibility between the state public system and other institutions.

At the other extreme, 17 states (Arizona through Wyoming) have less than 20 percent of their high school graduates attending colleges at private or out-of-state institutions. In these 17 states the public system dominates.

Model Description

The model presented in this study is intended to report the principal factors governing state support of public higher education, to indicate how these factors interrelate and their relative importance and susceptibility to change, and to encourage interstate comparisons by identifying benchmarks for performance appraisal. Design features include a formula structure to show the interrelationships of the variables, state ranking and indexing to indicate relative position, and charted data to visually illustrate the relationships and data distribution. While the individual measurements are accurate, the analysis, focused at the state level, lacks the refinement of institutional detail necessary for a comprehensive study. The model should therefore be used primarily for study of state-level

financing to be followed by more rigorous and detailed institutional level analysis.²

² Other annual studies providing state-level data include:

Appropriations of State Tax Funds for Operating Expenses of Higher Education, Edward R. Hines, National Association of State Universities and Land Grant Colleges, Washington, D.C., 28 pp.

Financial Support of Higher Education in Washington--A National Comparison, Jacquelin M. Johnson, Council for Postsecondary Education, Olympia, Washington, 31 pp. Limited free distribution.

Report of the States, Annual Budget and Fiscal Survey of AASCU State Representatives, Richard Novak, American Association of State Colleges and Universities, Washington, D.C., 22 pp. Provides subjective commentary by AASCU state representatives on state fiscal and economic conditions and higher education financing.

SREB--State Data Exchange, Southern Regional Education Board, Atlanta, Georgia, 93 pp.

Studies and services providing annual detailed institutional financial data include:

State Higher Education Profiles, Samuel Barbett, Roslyn Korb, and MacKnight Black, The Center for Education Statistics, U. S. Department of Education, 518 pp.

Comparative Financial Statistics for Public Community and Junior Colleges, Anna Marie Cirino and Nathan Dickmeyer, National Association of College and University Business Officers, Washington, D.C., 94 pp. Copies are available for \$25 each for NACUBO members (\$30 for nonmembers).

Special institutional tabulations and access to large financial data bases are available from the National Center for Higher Education Management Systems, Boulder, Colorado, and John Minter Associates, Boulder, Colorado.

Attendance Patterns of Resident First-Time Freshmen at In-State and Out-of-State Public and Private Institutions, 1986.
State rank based on percent attending in-state public institutions

		Percent of Resident First-Time Freshmen Attending			
		---In State---		--Out-of-State--	
		PUBLIC	PRIVATE	PUBLIC	PRIVATE
1.	ARIZONA	95.1%	1.2%	1.1%	2.5%
2.	CALIFORNIA	91.3%	4.6%	1.7%	2.5%
3.	WASHINGTON	90.0%	3.6%	2.5%	3.9%
4.	MISSISSIPPI	86.6%	6.4%	3.8%	3.2%
5.	OKLAHOMA	86.3%	5.6%	4.2%	4.0%
6.	KANSAS	85.8%	4.9%	3.6%	5.6%
7.	TEXAS	85.3%	8.7%	2.8%	3.2%
8.	ALABAMA	83.9%	8.4%	3.7%	3.9%
9.	NORTH CAROLINA	83.0%	11.9%	2.3%	2.8%
10.	WISCONSIN	82.9%	7.7%	4.6%	4.8%
11.	MICHIGAN	82.1%	10.8%	3.3%	3.8%
12.	OREGON	81.9%	6.2%	3.8%	8.0%
13.	NORTH DAKOTA	81.8%	3.6%	9.7%	4.8%
14.	NEVADA	81.2%	0.6%	10.2%	8.0%
15.	LOUISIANA	81.1%	8.4%	6.2%	4.2%
16.	NEW MEXICO	80.5%	0.6%	11.2%	7.7%
17.	WYOMING	80.4%	0.0%	9.3%	10.3%
18.	UTAH	77.9%	12.0%	2.8%	7.4%
19.	WEST VIRGINIA	77.5%	9.2%	7.1%	6.2%
20.	NEBRASKA	77.2%	9.2%	7.2%	6.4%
21.	COLORADO	76.6%	4.5%	6.9%	12.0%
22.	INDIANA	75.7%	12.6%	5.0%	6.7%
23.	MARYLAND	74.3%	4.1%	8.8%	12.8%
24.	FLORIDA	74.2%	9.4%	7.2%	9.2%
25.	IOWA	73.8%	13.6%	7.2%	5.4%
26.	ARKANSAS	73.3%	10.1%	11.0%	5.6%
27.	SOUTH CAROLINA	72.9%	16.0%	5.2%	6.0%
28.	KENTUCKY	72.7%	16.1%	4.6%	6.7%
29.	TENNESSEE	72.2%	13.4%	8.1%	6.4%
30.	VIRGINIA	71.6%	6.3%	9.1%	12.9%
31.	OHIO	71.6%	15.0%	6.2%	7.1%
32.	ILLINOIS	71.5%	13.8%	8.1%	6.5%
33.	MINNESOTA	70.9%	12.0%	11.6%	5.5%
34.	MISSOURI	70.2%	15.2%	7.8%	6.8%
35.	HAWAII	69.7%	12.6%	7.2%	10.6%
36.	GEORGIA	67.8%	13.2%	9.8%	9.3%
37.	MONTANA	66.7%	10.4%	9.5%	13.3%
38.	DELAWARE	61.8%	13.3%	10.5%	14.4%
39.	IDAHO	61.4%	16.3%	11.3%	11.0%
40.	PENNSYLVANIA	59.9%	23.2%	7.4%	9.6%
41.	SOUTH DAKOTA	59.9%	17.2%	15.7%	7.2%
42.	MAINE	57.1%	15.1%	7.1%	20.6%
43.	CONNECTICUT	56.1%	10.2%	7.9%	25.7%
44.	NEW YORK	54.8%	27.5%	5.9%	11.8%
45.	DIST COLUMBIA	53.7%	9.2%	18.2%	18.9%
46.	NEW JERSEY	52.3%	8.1%	13.1%	26.5%
47.	RHODE ISLAND	52.3%	17.0%	9.1%	21.6%
48.	MASSACHUSETTS	46.4%	33.8%	5.6%	14.2%
49.	NEW HAMPSHIRE	46.1%	7.8%	16.3%	29.8%
50.	VERMONT	44.8%	20.9%	10.7%	23.6%
51.	ALASKA	38.7%	4.1%	34.4%	22.9%
UNITED STATES		73.7%	11.6%	6.8%	7.9%

Data source: Unpublished migration data, Center for Education Statistics, U.S. Department of Education.

The model consists of six independent factors (numbered) and nine derived or dependent factors (short titled). They are organized according to four functions: derivation of enrollment load, state fiscal actions, role of tuition, and total support level.

Student annual full-time-equivalent enrollment (ENROL) is derived by applying an attendance expansion ratio (#2) to state high school graduates (#1). The expansion ratio reflects the general attractiveness and accessibility of state institutions relative to the principal enrollment source.

$$\begin{array}{ccccc} \text{Resident Student} & \times & \text{Attendance Expansion} & = & \text{Student Enrollment} \\ \text{Source (\#1)} & & \text{Ratio (\#2)} & & \text{(ENROL)} \end{array}$$

State fiscal actions in support of education involve the application of taxing effort (#4) to a state's inherent wealth or tax capacity (#3), and allocation (#5) of the resulting collected tax revenues (TAX) to higher education as education appropriations (APP). Education appropriations reported per student are for the student related functions of instruction, academic and institutional support, student services, and plant operation. They exclude state funding of research, agriculture and public health services, and medical schools (Res-Ag-Med).

$$\begin{array}{ccccccc} \text{Tax Revenues (TAX)} & & & & & & \\ \hline \text{Tax} & & \text{Tax} & & \text{Allocation to Public} & & \text{Education} \\ \text{Capacity (\#3)} & \times & \text{Effort (\#4)} & \times & \text{Institutions (\#5)} & = & \text{Appropriations} \\ & & & & \text{ENROL} & & \text{per Student} \\ & & & & & & \text{(APP)} \end{array}$$

The role of tuition is reported by the "Tuition Factor" (#6) which indicates the contribution of tuition to total revenues of appropriations plus tuition, i.e., #6 = TUITION/(APP + TUITION).

$$\begin{array}{ccccc} \text{Education} & \times & \left[\frac{\text{Tuition Factor (\#6)}}{1.00 - \#6} \right] & = & \text{Tuition} \\ \text{Appropriations} & & & & \text{per Student} \\ \text{per Student (APP)} & & & & \text{(TUITION)} \end{array}$$

Total financial support is labeled as an OUTPUT and equals state and local government education appropriations plus tuition revenues. Reported per annual FTE student, this total represents an overall support level of achievement which can reasonably be compared state-to-state.

$$\text{APP} + \text{TUITION} = \text{OUTPUT}$$

The model is summarized as a set of INPUTS, multiplied by a PROCESS variable to equal an OUTPUT. The inputs are three of the independent factors (tax capacity, high school graduates, and the attendance expansion ratio) which are relatively stable and limited to only modest change by governmental action. The process factors (tax effort, allocation to education, and the tuition factor) are adjustable by legislative action and constitute the fiscal means for yearly updating state funding levels.

$$\overbrace{\#3/(\#1 \times \#2)}^{\text{INPUTS}} \times \overbrace{\#4 \times \#5/(1.00 - \#6)}^{\text{PROCESS}} = \text{OUTPUT}$$

Funding requirements differ by type of institution, such as the additional costs at universities associated with graduate education, senior faculty, research, and public services. The System Support Index, SSI, measures the relative student related funding requirements (based on national per student related expenditures) of the particular mix of institutional enrollments in a state's public higher education system. The System Support Index is considered a financial adjustment factor and is not included as a primary independent variable. Multiplying student enrollment (ENROL) by the SSI derives an adjusted student or "system financial load" measure which reports the institutional and student related funding needs of a state's public higher education system resulting from the absolute level of enrollment and attendance pattern. Design of the SSI is explained beginning on page 39.

Dividing dollar amounts per student by the System Support Index establishes values relative to the state system's financial load or funding requirements. The measurements of education appropriations, tuition, OUTPUT, INPUTS, and PROCESS are each converted in this manner to establish amounts relative to the state system's financial requirements. Values are reported only as indexes relative to the U.S. average and are state ranked.

The model is designed for the study of public higher education financing by individual states. The following analyses are suggested: (1) selection of peer states for comparative study and to identify performance bench marks and possible goals; (2) establishment of a state's relative position for each of the six independent factors and determination of the consequences of a high or low position on the dependent conditions (enrollment, tax revenues, and tuition) and on final education appropriations and tuition OUTPUT; (3) review of the status of INPUT conditions to determine the desirability of long-run change; (4) review of the financial PROCESS factors to determine recommendations for immediate legislative action; and (5) trend analysis of factor values to determine improvement or retrograde change and to develop projections for planning. Use of the charts in the Executive Summary can be of value in visualizing the relationship involved and consequences of alternative actions.

NOTE: Comparability of financial data will be improved in future editions of this report by adjusting for geographical differences in the prices colleges and universities and other government operated public service organizations pay for goods and services of fixed quality. A Cost of Public Services Index (CPS) to be used for this purpose will be available from the U. S. Department of Education in the fall of 1988. It is discussed further in the Technical Information section.

Measurement Definitions

The model measurements are ratios using the following nine basic data elements identified by letters A through I:

- | | |
|--------------------------|-------------------------------|
| A. Population | F. State & Local Gov't. |
| B. High School Graduates | Appropriations |
| C. Public FTE Enrollment | G. System Support Index |
| D. Tax Capacity | H. Estimated Tuition Revenues |
| E. Tax Revenues | I. Disposable Personal Income |

(These data elements are defined in the Technical Information Section.)

#1--RESIDENT STUDENT SOURCE

Public and non-public high school graduates per 1,000 population. (B/A)

The major responsibility of a public higher education system is to provide educational opportunities to state residents. Thus, a state's high school graduates are the primary source of entering freshmen at public institutions and therefore represent the best single starting base for deriving total enrollments.

#2--ATTENDANCE EXPANSION RATIO

Annual full-time-equivalent enrollment in public institutions of higher education per high school graduate. (C/B)

The attendance expansion ratio essentially measures the degree to which a state provides attractive public higher education opportunities to both resident and nonresident students relative to its high school graduates. The ratio indicates the degree to which a state has "extended" its higher education endeavors beyond its principal responsibility to resident high school graduates. States with high attendance expansion ratios are heavily in the "business" of public higher education compared to their basic enrollment potential.

The index reflects the net effect of the entrance rate of high school graduates into state institutions, in-migration of out-of-state students, the retention of students in college, and the degree to which students are enrolled part-time as opposed to full-time. The entrance of high school graduates further reflects their preparedness for college, the financial and geographical accessibility of suitable college programs, and student, parental, and community disposition toward attendance at state institutions.

ENROL--STUDENT ENROLLMENT

Annual average full-time-equivalent enrollment in public institutions of higher education per 1,000 population. (#1 x #2) Also reported is an index of public enrollment adjusted to account for the system financial load requirements, i.e., $ENROL \times SSI$.

Student count is the basic financial load measure of this study. It is applicable as a load measure only to funding that supports student-related functions; viz., instruction, academic and institutional support, student services, and operation and maintenance of the physical plant. State funding for these functions are identified as "education" appropriations and are obtained by excluding sums for sponsored research, agriculture and health care public services, and medical schools.

Student count, as a financial load measure, makes no distinction between the varied support requirements of the different types of institutions. Dividing appropriations by unadjusted student enrollment indicates the level of funding available to purchase educational resources for the average individual student without taking into account the type of institution attended.

Annual average FTE enrollment is based on total yearly student credit-hours, including summer sessions, but excluding enrollment in the schools of medicine, dentistry, veterinary medicine, and osteopathic medicine. Full-time-equivalency for undergraduate students is 15 credit-hours per semester or quarter; for graduate students, 12 credit-hours. Non-credit enrollment in vocational-technical programs is converted on the basis of 875 contact hours per year equal to one annual FTE student.

The "System Financial Load," ($ENROL \times SSI$), is an index measure of the financial load of a state's higher education system resulting from the combined effects of enrollment and the design of the system itself. The load is the annual FTE students per 1,000 population adjusted for the different education funding requirements associated with the various types of institutions with the state's system as reported by the System Support Index (SSI) (see discussion beginning on page 39).

#3--TAX CAPACITY

Potential state and local tax revenue per capita as measured by the "representative tax system." (D/A)

This index measures the ability or potential of state and local governments to obtain revenues for public purposes through various kinds of taxes. The wealth of local residents is only one source of tax revenues; therefore, this measurement is not equivalent to per capita personal income. Tax capacity is measured here by a representative tax system that defines the tax capacity of a state and its local governments as the amount of revenue they could raise (relative to other state-local governments) if every state-local system applied identical tax rates (national averages) to their respective tax bases. The sum of capacities for all states equals the U.S. total tax revenues collected. (Note that state capacity, effort, and revenue data for specific types of taxes,

published by the Advisory Commission for Intergovernmental Relations, are presented in Appendix A.)

#4--TAX EFFORT

State and local government tax revenues collected as a percent of state and local tax capacity. (E/D)

Tax effort measures the percentage of state and local government tax capacity that is actually used. The tax revenues collected for all states equals total tax capacity nationwide. Since the nationwide effort, by definition, is 100 percent, the measures for individual states indicate how they compare in tax collection performance with the national average.

TAX--TAX REVENUES

State and local tax revenue collected per capita. (#3 x #4)

Collected tax revenues represent the wealth available to state and local governments for public use. Tax revenues approach the size of the "state budget." This index essentially identifies "rich" versus "poor" states according to current tax income. However, these designations must be tempered by the fact that some states have greater social needs than others. This increases the competition for funding among alternative uses so that even "rich" states may experience scarce dollars in financing certain public programs. Some apparently "poor" states, on the other hand, may have less than average requirements for certain public services so that support dollars are actually more readily available. Also price differences among the states affect the purchasing power of government revenues. (See Technical Information for discussion of geographical price adjustment.)

TAX REVENUES PER STUDENT

State and local tax revenue collected per FTE public student. (TAX/ENROL)

This measure of collected tax revenues per student, $(\#3 \times \#4)/(\#1 \times \#2)$, effectively summarizes the interaction of the first four independent variables. This index reports tax wealth relative to student enrollment as a financial load measure. High values may be achieved as much by the existence of small public systems as by large tax resources. Conversely, some wealthy states have relatively low values of this index because they operate large public higher education systems. In general, however, tax rich states have more wealth per student to draw upon than tax poor states.

#5--ALLOCATION TO PUBLIC HIGHER EDUCATION

Percent of state and local government collected tax revenues that are appropriated or levied for education operating expenses of public institutions, $(Fa + Fb - Fc)/E$. The percent allocated for total appropriations, $(Fa + Fb)/E$, is reported in parentheses.

This ratio suggests the importance and requirements of financing the education functions of public colleges and universities in the overall state budget, or relative the funding of other public services. However, the size of the public higher education system is a decisive factor affecting this rate, and a preferred measure of relative funding importance, the Allocation/Enrollment Ratio, discussed next, takes this into account. The case for greater allocation must be made against competing claims of other public service programs. Argument that education should receive a greater budget share can be supported by evidence of lower state ranking in appropriations per student compared to more favorable unit support for other public services.

The allocation rate for total appropriations, shown in parentheses, includes public service programs which are not comparable state-to-state. This measure should be used only as an indicator of the total allocation requirements of the state's higher education system.

ALLOCATION/ENROLLMENT RATIO

Ratio of percent of collected tax revenues allocated to public higher education, to public enrollment per capita. (#5/ENROL)

The percent of a state's budget (the budget being represented by collected tax revenues) allocated to public higher education is dependent on competing claims and the size of the higher education system and quality level sought. A large public system (relative to population) requires a proportionately greater share of the budget than a smaller system of the same quality. The Allocation/Enrollment Ratio (the measure has no units) places the allocation rate in perspective by relating it to enrollments on which it is most dependent. This ratio is a critical indicator of the relative importance a state attaches to the funding of public higher education. Note, the ratio may also be interpreted as a post government action variable, viz., education appropriations per student relative to tax revenues per capita. Again, high index values mean a high allocation of tax revenues for a relatively small student enrollment load; low values a low allocation compared to a relatively large student load.

SYSTEM SUPPORT INDEX (SSI)

Constructed state public higher education system, financial requirements per student based on application of mean education expenditures by type of institution to state enrollment mix. Expressed as an index relative to the U.S. average equal to 100. (G)

The basic measure of financial load in this study is annual FTE student enrollment count. However, the type of institution attended--its mission, level of instruction, size, and associated quality factors--affect student costs. Thus student support requirements vary substantially from one type of institution to another because of differences in average class size, faculty salary level, academic support requirements, public service role, administrative overhead, plant operation and maintenance, research, hospital operations, and economies-of-scale.

Universities with large graduate and upper division enrollments, a large senior faculty, and an emphasis on research and public service, have missions that inherently require a high level of funding. Since student count measures only a portion of this institutional load, universities appear "expensive" to operate on a per student basis. Two-year colleges, on the other hand, are much less "costly" per student because enrollment is a fairly accurate measure of load for their primary mission of providing instruction at the lower division. States with proportionately more students enrolled in two-year colleges have system support requirements that are nearly 10 percent below the national average.

This study distinguishes and emphasizes student-related "education" appropriations (as opposed to total appropriations) which exclude state sums for sponsored research, agriculture and public health service programs, and medical schools. The System Support Index consequently is based on the relative student-related funding requirements of a state's system of public higher education due to differences between the state's enrollment pattern by type of institution and the national average pattern. An SSI of 115, for example, means that the state's enrollment pattern, if funded at national median education support rates, would cost 15 percent more per student than the national average enrollment pattern. Dividing any dollar amount per student, such as appropriations, by the SSI relates the value to the system's financial needs.

The System Support Index is based on recognized differences in support requirements (as indicated by education expenditure) for 5 types of institutions: universities with medical schools, universities without medical schools, comprehensive 4-year colleges, general baccalaureate four-year colleges, and two-year colleges. The validity of applying the SSI to a given state is based on the assumption that the state's relative financial requirements for the different types of institutions are similar to the national education appropriation and tuition rate pattern. Where this is true, the SSI establishes interstate comparability of system load. Definitions and a table of the enrollment distribution for these institutions by state is presented in the Technical Information section.

APP--EDUCATION APPROPRIATIONS PER STUDENT

State and local tax revenues appropriated or levied for current operating education expenses of public institutions per annual FTE student ($TAX \times \#5/ENROL$). Also reported is an index of education appropriations relative to system financial load requirements (APP/SSI), the ten-year trend in appropriations in constant dollars, and research-agriculture-medical appropriations as a percentage of total appropriations and in dollars per capita.

In this study, appropriations for research, agriculture, public health care, and medical schools³ are subtracted from total appropriations to equal education appropriations.⁴ Education appropriations are essentially used for the academic and related support functions of instruction; libraries, computing, and other academic support; administrative services; student services; and operation and maintenance of the physical plant. Education appropriations per annual FTE student indicates the commitment of tax revenues of state and local governments to support these functions at public institutions of higher education, consistent with available funds, competing public services, and expressed institutional requirements. It indicates the resources available from the state to provide educational services to the average individual student without taking into account the type of institution attended.

The level of education appropriations should be judged as the major source of funding for public institutions. However, since some states rely heavily on student tuition to offset lower appropriations, total funding from both sources as reported by the OUTPUT measure should be recognized as more comprehensive and fair if only a single index of support is to be used or emphasized.

In five states--Vermont, New Hampshire, Maine, Colorado, and Delaware--having a high proportion of non-residents and high non-resident tuition charges, appropriations primarily support reside students and are set in large measure according to their enrollment. Reporting appropriations and tuition per unidentified student fails, in these instances, to describe the distinctive workings of these two resident and non-resident revenues. For these five states, and to a lesser degree for some other states, appropriations are much higher and tuition is much lower for resident students than the amounts reported for the unidentified FTE student enrollment. This condition is identified in the tables by a box symbol following the appropriation and tuition amounts involved.

Education appropriations are also reported relative to system financial load; i.e., appropriations per annual FTE student are divided by the System Support Index (SSI) to reflect funding relative to what would be expected if national average education support rates were applied to the state's enrollment pattern. Since this dollar amount per student is hypothetical, values are reported only as indexes relative to the U.S. average equal to 100. The index reports how well the education and related supporting functions of a state's public higher education system are funded relative to its own unique support requirements (as interpreted

³ Medical schools, while academic in nature, are excluded because of their exceptional funding requirements and the inconsistent responsibility among state systems for providing medical education. Inclusion of the funding of these schools would distort per student amounts.

⁴ See the Technical Information, "Basic Data Description" section for details on these appropriation components.

by application of national average dollar funding rates to enrollment mix). In this sense, state-to-state comparisons of index values are fair.

Note that a university oriented state system may have well above average education appropriations per student, yet the system, relative to its higher funding needs, is poorly supported. Conversely, a system emphasizing two-year colleges and undergraduate education with relatively low support requirements may be well funded with only average support per unadjusted student. Both measures are interrelated but distinctive. Institutions and faculty may be more concerned with the index of support relative to system needs; students and parents may be more concerned with education support per student unadjusted.

Also reported is the academic year 1977-78 to 1987-88 ten-year trend of education appropriations per student in constant dollars. The deflator used is the increase in the Higher Education Price Index (HEPI)⁵ for academic years 1977-78 to 1986-87 and an estimated percent for 1986-87 to 1987-88. The derived ten-year inflation is 96 percent. Dividing 1987-88 by 1977-78 education appropriations and then by 1.96 equals the ten-year percent change of appropriations in dollars of constant institutional purchasing power.

Res-Ag-Med appropriations are for research, agriculture, public health, and medical schools, and are dependent upon state public service needs and their assignment to the public higher education sector. They are restricted by legislative budget line-item identification or by institutional designation for the direct operations and administrative support of (1) organized research, (2) agriculture experiment stations and cooperative extension services, (3) teaching or affiliated hospital operations and public service patient care, and (4) schools of medicine, dentistry, veterinary medicine, and osteopathic medicine.

Res-Ag-Med appropriations are reported as a percent of total appropriations to indicate their relative importance in the total funding of a state's public higher education system. States have widely varying commitments and responsibilities for research, agriculture, and medical education and health service. Also, assignment of these responsibilities to the public higher education system versus other state agencies differs from state-to-state. Consequently the Res-Ag-Med appropriation percentage is useful only to suggest within a state the relative size and scope of the higher education public service program. PERCENTAGES SHOULD NOT BE COMPETITIVELY COMPARED STATE-TO-STATE.

Since the research-agriculture-medical functions primarily serve state residents, the per capita measure (in parentheses) gives some indication of the size of these activities assigned to public colleges and universities relative to overall need as simply expressed by population count.

⁵ The Higher Education Price Index is published annually in September by Research Associates of Washington, 2605 Klinge Road, N.W., Washington, D.C. 20008.

#6--TUITION FACTOR

Ratio of student tuition revenues to state and local government education appropriations plus tuition. $H/(Fa + Fb - Fc + H)$

This ratio reports the relative roles of tuition and education appropriations in state financing of public institutions. For example, a value of .25 means that tuition revenues constitute 25 percent of total revenues from both sources (appropriations equal 75 percent). Higher ratios may reflect a large proportion of out-of-state students paying high non-resident tuition rates. To some extent, the ratio reflects the relative weight a state places on the returns of higher education to the individual versus society and the resulting expected proportional payment. High values reflect the position that the individual is the primary benefactor of his education and that students and their parents should, accordingly, pay for most of the costs. Low values reflect the position that large social benefits result from higher education and that state and local governments should recognize these returns through a high appropriation subsidy.

TUITION--NET TUITION PER STUDENT

Net tuition and fee revenues of public higher education per annual FTE public student. $(APP \times \#6/(1.00-\#6))$ Also reported is an index of tuition revenues per student adjusted for the types of institutions attended (TUITION/SSI).

Tuition revenues, less state appropriated student financial aid and tuition waived, represent the student buyer's payment for education services received. The absolute level of tuition should be consistent with benefits derived, ability to pay, and interpreted balance between individual and state returns. Tuition at competing institutions may also have to be taken into account. High tuition can be justified during financial difficulties by the need to fully tap every source. Yet many states believe high tuition is inimical to the basic concept of equal opportunity, and they establish low charges to provide easy access and prevent financial hardship. States with low tuition generally have a higher percentage of high school graduates going to college. Lower income parents and students especially are very dependent on low tuition to gain access to a higher education.

Tuition per student indicates the net tuition paid by a hypothetical average individual public student (including resident and non-resident, undergraduate and graduate students) without recognizing the type of institution attended. Below average net tuition indicates that student charges, in general, are less than the national norm. In five states--Vermont, New Hampshire, Maine, Colorado, and Delaware--tuition revenue is high because of high rates charged a large non-resident enrollment. This condition is identified by a box symbol following the tuition amount for the five states involved.

Since funding requirements vary by type of institution, the enrollment mix within a state's higher education system will affect the relative

value of tuition in supporting that system. To establish comparability of system support, net tuition's revenues per student are divided by the System Support Index (SSI). Since the dollar amount per student so adjusted is hypothetical, values are reported only as indexes relative to the U.S. average equal to 100. The index indicates the degree of over- or under-charging in a state relative to the financial requirements of the state's public higher education system as a whole.

Tuition revenues per student are also reported relative to personal disposable income per capita, as a general indicator of charges relative to resident ability to pay. In the five states with large non-resident enrollments, this ratio for residents is substantially overstated and should be so interpreted.

The ten-year trend of tuition revenues per student in constant dollars is reported for academic year 1977-78 to 1987-88. The deflator used was the HEPI as previously discussed. A negative percentage indicates that tuition has not kept pace with the inflation affecting institutional operations.

OUTPUT--EDUCATION APPROPRIATIONS AND ESTIMATED TUITION REVENUES PER STUDENT

Net tuition revenues and state and local tax revenues appropriated for current operating education expenses of public higher education per annual FTE student. (APP + TUITION) Also reported is an index of education appropriations and tuition revenues relative to system financial load requirements (OUTPUT/SSI).

The combined total of tuition revenues and education appropriations reflect the primary financial commitment of state residents (and enrolled non-residents) to support public higher education instruction and related academic and administrative support. Per student amounts indicate the average resources from these two sources available to provide educational services to individual students without accounting for the type of institution attended. These resources provide the ingredients of education and establish its quality--faculty, class size, equipment, library, student services, administration, and facilities. More efficient use and economies of scale extend these resources.

Education appropriations and tuition revenues are also reported as an index relative to system financial load. High index values indicate that revenues from these two sources are higher than the national norm for the types of institutions in the state. Low index values indicate that revenues are less than what would be expected if the state's system were funded at national average rates.

The ten-year trend of appropriations and tuition revenues per student in constant dollars is reported for academic year 1977-78 to 1987-88.

INPUTS--POTENTIAL TAX REVENUES PER STUDENT

Potential tax dollars per annual FTE student. ($\#3/\#1 \times \#2$)

Also reported is an index of potential tax dollars relative to system financial support requirements (INPUTS/SSI).

The three input factors--resident student source, attendance expansion ratio, and tax capacity--together establish a state's basic tax potential to finance public higher education relative to student enrollment load. These factors are relatively stable inherent state conditions generally subject to only modest or slow alteration. States with high INPUT levels have great economic potential to finance public higher education through a combination of high tax capacity and relatively low student enrollment. States with a low capacity-load ratio must fully tap a modest potential if public institutions are to be adequately supported.

Potential tax revenues per student indicate the tax resources potentially available in the state to provide educational services to individual students without taking into account the type of higher education system involved. Potential tax revenues relative to the state's public system financial load requirements are reported as an index.

PROCESS--COLLECTIVE FINANCIAL ACTIONS

Percent utilization of INPUT factors to equal OUTPUT.

PROCESS = $\text{OUTPUTS/INPUTS} \times \#4 \times \#5 / (1.00 - \#6)$. Also reported is an index of PROCESS factors relative to system financial support requirements (PROCESS/SSI).

The combined PROCESS factors (tax effort, allocation to public higher education, and tuition factor) are the financial actions that establish the degree to which the INPUT potential tax dollars per student are actually utilized and augmented by tuition to achieve the OUTPUT support level provided. These three factors are subject to modification through legislative and institutional decisions. States with high PROCESS levels are making a great effort to finance public higher education through a combination of tax effort, allocation of collected tax revenues, and supplemental tuition. This effort is often required because of low INPUT conditions. States with low PROCESS percentages either can afford to do so because of excellent INPUT conditions or are satisfied with relatively low financing.

The three PROCESS factors relative to the state's public system financial load requirements are reported as an index.

General Macro Findings

The model is designed for individual state analysis. Beyond this micro focus, some general observations can be made regarding the overall (macro) role of state governments and students in financing public higher education. (See also the National Highlights and Executive Summary sections.)

Variance. Variance is defined here as the mean deviation (from the U.S. average) of the highest five states and lowest five states for any given measure. Among the PROCESS variables, #6, Tuition Factor, has the greatest variance, + - 84 percent (+109% to -59%), followed by #5, Allocation, + - 45 percent, and #4, Tax Effort, + - 32 percent. This greater latitude in the role of tuition reveals it as a major controllable factor governing overall funding levels in many states.

The INPUT factor showing greatest variance is #3, Tax Capacity, + - 46 percent (+66% to -26%). This variance is substantially less than the + - 55 percent value for 1984-85 due to a reduction in the high tax capacities of the mineral rich states brought about by declining oil prices. The Attendance Expansion Ratio, #2, also has a large variance, + - 40 percent, showing that some states have become heavily involved in the "business" of higher education, while others have chosen to be "debtors" by encouraging their residents to attend out-of-state and private institutions as well as local public colleges. Low variance occurs for factor #1, Resident Student Source, + - 21 percent, and the System Support Index, + - 10 percent.

Wealth and System Cost. Alaska, New York, New Jersey, and California, all with high tax revenues, operate the least expensive public higher education systems. These low cost systems emphasize attendance at 4-year and 2-year colleges with resulting system support requirements (as measured by the System Support Index) from 5 to 10 percent below the U.S. norm. Where funding requirements are high, the cause is often a historically predominant university structure and a relatively small 2-year college system rather than inherent state wealth.

Relationship Between Appropriations and Tuition. (See Chart 4, page 12). High education appropriations are usually accompanied by low tuition. In states with a large proportion of out-of-state students paying high non-resident tuition nearly equal to costs, education appropriations may be set primarily to support the resident enrollment. Such is the case in Vermont, New Hampshire, Colorado, and to a lesser extent Maine, where appropriations relative to total enrollment are substantially lower than on a per resident student basis.

Key INPUT Factors. States with high INPUT levels (high tax dollars per student) usually have a good Tax Capacity plus a low Attendance Expansion Ratio and resulting in a low student load. Low INPUT levels are usually the result of an above average Attendance Expansion Ratio resulting in a high student load, plus average to low Tax Capacity. The Attendance Expansion Ratio is the most critical and informative INPUT factor, since it largely reflects public policy regarding provision of postsecondary educational opportunities in the state. The ratio correspondingly exhibits a wide range of values reflecting various state philosophies. This variance results in remarkably different capabilities to fund education relative to student load (INPUT), ranging from the District of Columbia with \$151,145 potential tax dollars per annual FTE student, to Alabama and Mississippi with slightly less than \$32,000 per student.

Key PROCESS Factors. Of the three PROCESS factors, the Allocation Rate and Tuition Factor, as expected, are the strongest financial actions taken by states in financing higher education. States with a high PROCESS level usually allocate an above average percentage of their collected tax revenues to higher education, although there are many exceptions (e.g., Michigan which relies on a high Tax Effort and a high Tuition Factor). Low PROCESS states generally have below average Allocation Rates. Vermont and New Hampshire rely heavily on tuition to, in part, compensate for low appropriations.

Neither Tax Effort nor the Tuition Factor appears to correlate significantly with the final PROCESS level. No state has high values for all three PROCESS factors. Wisconsin and Iowa, the highest ranking states in PROCESS, rank 3rd and 5th in Tax Effort, 22nd and 18th in Allocation Rate, and 11th and 12th in the Tuition Factor respectively.

Relationship Between OUTPUT, INPUTS, and PROCESS. (See Chart 5, page 13.) INPUTS and PROCESS factors have an inverse relationship. States with high INPUTS are generally able to successfully finance their higher education systems with comparatively low PROCESS values. The INPUT conditions are usually so favorable that the resulting OUTPUT remains high. Thus, wealthy states with few students generally provide higher than average financing.

States with low INPUT conditions must and do have high PROCESS actions that produce a wide range of OUTPUT levels. Poor states with many students must struggle to raise even average-level appropriations and tuition. Poor states with few students generally do better.

Achievement Records. Three states--Wisconsin, Iowa, and Michigan--have done the most with the least and been successful. Ranking lowest in INPUTS and highest in PROCESS, these three states have done their best to respond to an exceptionally difficult financial challenge and have secured near or above average funding. New York, Hawaii, and Wyoming also deserve special notice for having responded to high INPUT conditions with high rather than the more normal low PROCESS factors.

In terms of performing "least with the most" with resulting low funding per student, Florida responded to its high INPUT conditions with low PROCESS factors resulting in a relatively low OUTPUT.

Trends. The time span of ten years for which this study provides data is sufficient to reflect important trends. The data of tables 4 and 5 for academic years 1977-78 through 1987-88 generally reflect modest and irregular changes which may, in part, be due to reporting inconsistencies. Occasionally a sharper more uniform change in one or more measures may occur in a particular state. These apparent real trends should be noted and the consequences of their possible continuation evaluated.

Of special importance is the maintenance of purchasing power. The ten-year change in education appropriations per student in constant dollars is reported in Table 1. Inflation of 96 percent for 1978-88 was

estimated based on the 1978-87 change in the Higher Education Price Index and a one year projection for 1987-88. Nationally, education appropriations per student in constant dollars for the ten year period were stable (+2.5%). However, in 10 states the purchasing power of education appropriations per student declined more than 10 percent. In South Dakota education appropriations per student declined 24 percent during this ten year period!

Also of importance is the apparent decline in the share of the state budget received by public higher education. If this decline continues, some serious questions must be asked. Is higher education becoming a less important citizen need, or has the competition for funds become more severe with higher education failing to make its case? Another way of viewing the phenomenon is that perhaps legislators believe colleges and universities could be more efficient and can do with less. Here the argument for quality improvement must be persuasive

A majority of states increased tuition faster than inflation, with a ten year nationwide improvement in purchasing power per student of 20.8 percent. There was tremendous variation among states in this factor demonstrating that tuition is a major policy issue subject to many considerations other than the objective of serving as a source of consistent financial support. In 15 states, the real value of tuition to institutions declined.

A majority of states managed to increase appropriations and tuition sufficiently to offset inflation. Four states lost ground significantly--South Dakota, Alaska, Nebraska, and Kentucky.

Erosion of the purchasing power of appropriations and tuition per student results in a reduction in the assets required to provide services to students and faculty salaries WHICH CAN NEVER BE MADE UP FOR THE PERIOD AND INDIVIDUALS INVOLVED.

TECHNICAL INFORMATION

This section provides definition details and reporting instructions of interest to financial officers and researchers. Also, the design of the System Support Index is explained.

Data Time Relationship

The nine elements of data used in the model are identified by an alphabetical letter and described in this section. The data elements are further described in the "Instructions" provided the reporting officers (see p. 46). The time relationships among data for the 1987-88 reporting year are shown below.

	1986		1987		1988	
	Jan	Dec	Jan	Dec	Jan	Dec
A. Population	July 86					
B. High School Graduates			Spring 87			
C. Enrollment					<u>FY 88</u>	
D. Tax Capacity	<u>Calendar Yr 86</u>					
E. Tax Revenues	<u>Calendar Yr 86</u>					
F. Appropriations					<u>FY 88</u>	
G. System Support Index	Fall 1985					
H. Net Tuition Revenue					<u>FY 88</u>	
I. Disposable Personal Income	<u>Calendar Yr 86</u>					

Basic Data Description

- A. Resident Population, in thousands.

Source: Current Population Reports: Population Estimates and Projections, U.S. Department of Commerce, Bureau of the Census, Washington, D.C.

- B. High School Graduates (public and private). Excludes equivalency certificates and graduates from other programs.

Source: High school graduate counts were obtained by State Higher Education Finance Officers (SHEFO) from state departments of education. In a few states the number of private high school graduates is not known and is not reported here.

- C. Annual Average Full-Time-Equivalent Enrollment in Public Institutions of Higher Education.

Source: State Higher Education Finance Officers (SHEFO).

Enrollments reported in this study are for the higher education universe consisting of public institutions listed in the Directory of Postsecondary Institutions, Vol I, 4-Year and 2-Year, 1986, published by the National Center for Education Statistics. Institutions listed provide college-level studies, are authorized to award at least an associate degree, and are accredited. An exception is made for inclusion of non-listed state approved area vocational-technical institutes if they are an integral part of the higher education planning and budgeting effort; are funded as part of or in concert with the higher education system; have a mission, size, and academic program similar to community colleges; and are directing efforts toward achieving accreditation. Only the area vocational-technical colleges in Alabama and Minnesota met these criteria. The inclusion of the voc-tech enrollments in these two states is the only exception in this study to the institutional universe defined in the Directory.

Enrollment for the above universe consists of students taking work creditable toward an associate, bachelor's, or higher degree, and those students enrolled for credit or non-credit in a vocational or technical program that is normally terminal and results in some other formal recognition below the baccalaureate. Students in non-credit adult education courses and non-credit extension courses are excluded. Such continuing education courses are often of irregular length and are primarily supported by tuition payments as opposed to appropriations.

For the special comparative purposes of this study, enrollments in schools of medicine, dentistry, veterinary medicine, and osteopathic medicine (referred to collectively as medical schools) are excluded.

Reported annual average FTE enrollment is computed as follows: total yearly undergraduate credit hours (including summer sessions at the end of the academic year) are divided by 15 and for graduate students by 12; the resulting sum is divided by 2 if on a semester plan or by 3 if on a quarter plan. (These conversion factors are derived by dividing the total number of credits required for completing a degree program by the number of terms normally required of a fully-engaged student to obtain such credits.) Current academic year annual FTE enrollment is estimated

based on a projected ratio with fall head count; e.g., academic year 1988 annual FTE enrollment = academic year 1987 annual FTE enrollment x (Oct 1987 head count/Oct 1986 head count). In a few states, not identified, credit hour count is not available. In these instances, FTE enrollment is determined by establishing the full-time-equivalency of part-time students.

For area vocational-technical institutes included in the institutional universe, credit-hours for non-credit enrollments are estimated as follows: 875 contact hours per year* = 30 semester or 45 quarter credit-hours per year = 1 annual FTE student. (* 35 weeks x 25 contact hours per week = 875 contact hours per year.) Only students enrolled in an occupational or other program oriented course which results in some form of certificate or other formal recognition are included.

D. State and Local Government Tax Capacity, in thousands.

Source: 19-- Tax Capacity of the Fifty States, Advisory Commission on Intergovernmental Relations, Washington, D.C.

Tax capacity for 1986 is estimated based on projection of an eleven-year plot (1975-85) of capacity values. Tax capacity is calculated using a representative tax system. The tax capacity of a state and its local governments is defined as the amount of revenue they could raise (relative to other state-local governments) if all 50 state-local systems applied identical tax rates (national averages) to their respective tax bases. Tax bases include general sales, selective sales and gross receipts, licenses, individual income, corporate net income, property, death and gift, and severance. See Appendix A for ACIR tax capacity by type of tax, 1985.

E. State and Local Government Tax Revenue Collected, in thousands.

Source: Governmental Finances in 19--, U.S. Department of Commerce, Bureau of the Census, Washington, D.C.

Tax revenues collected for 1986 as reported by the Bureau of the Census were adjusted to conform to tax revenues as defined by the representative tax system used for establishing tax capacity. See Appendix A for tax revenues by type of tax, 1985.

F. State and Local Government Tax Revenues* Appropriated or Levied for Operating Expenses of Public Higher Education, in thousands. Includes appropriated financial aid for students attending in-state public institutions.

Source: Provided by State Higher Education Finance Officers (SHEFO).

* Also included are permanent or continuing funding under state auspices from other state sources such as receipt of lease income and mineral extraction fees on land set aside by the state for public institutional benefit, and lottery monies whether designated supplemental or not.

Total state (Fa) and local (Fb) government appropriations:

a. are from state and local government taxes. Funds from Federal sources are excluded. Tuition charges collected by the institution and remitted to the state as an offset to state appropriations are excluded (they are reported only once as TUITION).

b. are sums appropriated for current operating expenses at state public institutions. Sums for capital outlay (new construction and debt retirement) and for private institutions are excluded. Deleted from appropriations is an amount equal to any tuition used for debt retirement.

c. include sums for student financial aid to students attending state public institutions. Aid to students attending private or out-of-state institutions is excluded.

d. include sums destined for higher education but appropriated to some other agency; e.g., funds intended for faculty fringe benefits that are appropriated to the state treasurer and disbursed by him.

e. include sums for all activities and support elements of higher education including all non-credit instruction, medical centers and teaching hospitals, research institutes and laboratories, agricultural experiment stations and cooperative extension services, public television, inter-collegiate athletics, board of regents, coordinating commission, centrally administered system support programs, fringe benefits, etc.

Res-Ag-Med appropriations (Fc) (Note Fc is included within Fa) are restricted by legislative budget line-item identification or by institutional designation for the direct operations and administrative (excluding indirect costs) support of:

a. research centers, laboratories, and institutes, and sums separately budgeted by institutions for organized research. Included is all health science research. This research is generally an on-going program. Excluded is discretionary use by faculty of unrestricted appropriations supplemented by other revenues for short-term research primarily an adjunct component of instruction (departmental research of an unsponsored nature). Tuition revenues used for research are identified as TUITION.

b. agriculture experiment stations and cooperative extension services.

c. teaching or affiliated hospital operations and public service patient care. Included are all medical, dental, veterinary, optometry, pharmacy, mental health, nursing and other health science institutes, clinics, laboratories, dispensaries, etc., primarily serving the public.

d. schools of medicine, dentistry, veterinary medicine, and osteopathic medicine.

Education appropriations equal total state and local appropriations less Res-Ag-Med appropriations (Fa + Fb - Fc).

G. State Higher Education System Support Index.

Source: Derived from data published in State Higher Education Profiles: 1985, U.S. Department of Education, National Center for Education Statistics (Barbett, Korb, and Hack).

The system support index recognizes differences in public student education funding requirements for five types of institutions for which data is reported in the source publication. In addition to the varying faculty and program costs associated with each type of institution, the relative size differences involved and resulting economies-of-scale contribute to the existing differences in support requirements.

Doctoral with medical--93 institutions that awarded a doctoral degree or first-professional degree during academic year 1984-85, and awarded a degree in dentistry, medicine, osteopathy, or veterinary medicine during academic year 1984-85. Mean size 13,666 FTE students.

Doctoral without medical--127 institutions that awarded a doctoral degree or first-professional degree during academic year 1984-85, and did not award a medical degree (see above) during academic year 1984-85. Mean size 11,564 FTE.

Master's--254 institutions that awarded postbaccalaureate degrees or certificates below the doctorate during academic year 1984-85 (includes masters degrees, postbaccalaureate certificates, and postmasters certificates.) Mean size 5,159.

Baccalaureate--79 institutions whose highest degree awarded in the academic year 1984-85 was a baccalaureate degree. Mean size 1,984.

2-year--938 institutions that awarded an associate's degree, a certificate, or diploma in a program of less than four years in length during academic year 1984-85. Mean size 2,614.

The fall 1984 FTE enrollment distribution by type of institution is shown for each state in the table on pages 40-41. Also presented are the 1984-85 national mean education costs per FTE student based on expenditures for instruction, academic support, libraries, student services, and institutional support (day-to-day operations except physical plant operations). These education costs are assumed to be representative of the relative education funding requirements for the types of institutions reported. Expenditures for doctoral institutions with medical schools have been estimated based on the exclusion of all medical programs.

The System Support Index for each state is constructed by weighting the national mean education costs for each type of institution by the state's related enrollments and dividing the sum by a similarly constructed national measurement. (Note that the inclusion of medical enrollments in this compilation is believed to introduce only slight error.)

Fall 1984 FTE public enrollment by type of institution
and 1984-85 System Support Index (SSI), by state.

State	Doctoral with medical	Doctoral without medical	Master's	Bachelor	2-Year	Total	System Support Index*
Alabama	36,300	18,250	32,534	847	37,290	125,221	104
Alaska	0	3,860	3,248	0	5,823	12,931	94
Arizona	25,622	42,061	0	0	50,996	118,679	102
Arkansas	1,261	19,861	19,782	4,028	7,982	52,914	103
California	81,463	105,314	205,866	456	497,432	890,531	91
Colorado	17,811	38,658	11,724	15,974	22,180	106,347	104
Connecticut	504	18,675	23,812	381	21,727	65,099	97
Delaware	0	15,183	1,865	0	5,361	22,409	106
Dist. of Columb	0	0	7,648	0	0	7,648	101
Florida	51,806	40,313	17,437	0	121,485	231,041	96
Georgia	24,626	24,762	36,345	7,246	25,758	118,737	104
Hawaii	16,657	0	0	2,988	13,173	32,818	103
Idaho	0	12,712	7,986	1,483	3,202	25,383	105
Illinois	83,077	37,790	35,676	0	155,808	312,351	97
Indiana	44,034	54,150	20,933	4,908	21,882	145,907	111
Iowa	50,841	9,368	0	0	31,072	91,281	109
Kansas	18,026	35,853	12,690	0	22,509	89,078	107
Kentucky	31,709	6,105	33,254	0	14,869	85,937	108
Louisiana	28,943	57,780	30,614	0	10,427	127,764	113
Maine	0	15,643	0	5,568	3,285	24,496	105
Maryland	3,933	45,098	27,176	1,160	50,923	128,290	97
Massachusetts	457	43,626	38,940	803	43,312	127,138	98
Michigan	90,799	56,458	39,229	0	114,574	301,060	102
Minnesota	45,529	0	44,329	4,973	31,428	126,259	104
Mississippi	12,923	27,782	6,130	0	32,380	79,215	101
Missouri	28,854	13,842	41,045	7,299	31,999	123,039	102
Montana	0	18,053	7,291	0	1,817	27,161	111
Nebraska	2,230	21,143	19,747	944	12,776	56,840	102
Nevada	7,311	7,333	0	0	7,381	22,025	107
New Hampshire	0	10,700	5,991	568	3,948	21,207	104
New Jersey	2,007	41,784	43,143	8,938	63,303	159,175	94
New Mexico	17,788	12,329	7,263	0	7,334	44,714	113
New York	13,335	70,374	129,253	23,069	184,831	420,862	92
North Carolina	52,889	12,550	38,666	5,660	76,384	186,149	99
North Dakota	9,695	8,719	2,728	2,727	6,071	29,940	108
Ohio	94,944	94,362	12,133	5,038	75,776	282,253	109
Oklahoma	22,506	24,153	21,648	7,202	31,056	106,565	102
Oregon	15,902	23,824	7,387	2,283	38,436	87,832	99
Pennsylvania	44,757	44,066	62,544	6,489	77,118	234,974	100
Rhode Island	0	10,773	6,026	0	6,691	23,490	101
South Carolina	19,898	11,578	19,609	5,433	27,221	83,739	100
South Dakota	5,557	6,591	6,137	1,435	0	19,720	114
Tennessee	32,164	41,897	10,563	0	29,398	114,022	108
Texas	43,577	198,482	71,085	4,707	190,956	508,807	100
Utah	19,839	9,683	8,095	2,291	13,554	53,462	107

Vermont	9,117	0	3,475	0	1,677	14,269	116
Virginia	51,603	28,620	29,631	4,880	52,677	167,411	104
Washington	45,877	0	25,130	0	74,910	145,917	96
West Virginia	25,128	0	3,626	15,937	5,520	51,211	107
Wisconsin	39,645	19,364	70,837	0	52,090	181,936	101
Wyoming	0	9,118	0	0	7,595	16,713	98
UNITED STATES	1,270,944	1,468,640	1,310,271	156,715	2,425,397	6,631,967	100
Educ. Costs*	\$5,883#	\$5,381	\$4,596	\$3,912	\$3,371		
Cost Index	128	117	100	85	73		

* SSI equals national average education costs weighted by state enrollments, and indexed relative to the U.S. average = 100.

** Education costs are per FTE student national average total expenditures for instruction, academic support, libraries, student services, and institutional support, 1984-85.

Estimate excluding all medical expenditures.

Data Source: State Higher Education Profiles: 1985, U.S. Department of Education, Office of Research and Improvement (Barbett, Korl, and Black).

Historical Note: The System Support Index used in earlier editions of State Profiles was based on the funding requirements for ten types of institutions. This version has been discontinued because the data detail required is no longer published with the discontinuation of Higher Education Financing in the Fifty States (National Center for Higher Education Management Systems, Boulder, Colorado). The SSI must be kept up to date and its design has therefore been modified to suit the data currently being published by the National Center for Education Statistics.

H. Net Tuition Revenues.

Source: State Higher Education Finance Officers (SHEFO).

Tuition revenues consist of all tuition and fee charges assessed against students in the public higher education universe. Included are tuition and fees which are remitted to the state as an off-set to state appropriations. Charges for room, board, and other services rendered by auxiliary enterprises are not reported.

To establish comparability, all tuition revenues are considered available for student instruction. Therefore any tuition and fees used for capital debt service is included as tuition (note that an equivalent amount is deducted from appropriations to avoid double counting).

Tuition revenues should relate to the public enrollment previously defined and therefore exclude amounts paid by students enrolled in

schools of medicine, dentistry, veterinary medicine, and osteopathic medicine.

Net tuition equals total tuition as defined above less: (1) the amount of tuition waived or discounted by public institutions, and (2) state appropriated student financial aid provided students attending in-state public institutions.

I. Disposable Personal Income

Source: Unpublished computer print-out from Department of Commerce, Bureau of Economic Analysis, Washington, D.C.

Comparability of Data

To establish comparability, the differential effects of extraneous factors must be eliminated so that the measurement being observed is exclusively dependent on reported variables of immediate interest. In this study of appropriated support of public higher education, the variables of immediate interest are student load, system financial requirements, tax capacity and effort, allocation rate, and role of tuition. With regard to the extraneous factors, improvements have been made to reduce variations in accounting and reporting practices, and to provide data of greater detail to isolate desired comparable components.

Four technical problems are cited below which currently reduce interstate data comparability but are amenable to resolution through research and more detailed data definitions. Other more philosophical conditions inherent in state-level comparative analysis, such as the affect of private education on state funding policy, are beyond the scope of this study and potentially beyond quantitative measurement.

1. The prices paid for goods and services purchased by colleges and universities vary with geography. Because education is labor intensive, much of this variation is due to differences in the basic wages paid to faculty and administrators. Alaska, with a very high cost-of-living, may in some locations require as much as a 25 percent higher salary than average to attract and hold equivalent faculty. In the sun belt, competition for jobs may reduce comparable salaries to 15 percent below average. Other factors establishing geographic wage differences include unionization, profitability of nearby industries, urbanization, and climate and social attractiveness of the area. The prices colleges and universities pay for supplies, materials, utilities, and equipment also vary by location depending on proximity to supplier and local demand.

The comparability of state funding would be substantially improved if dollar amounts represented equal value; i.e., equivalent purchasing power. A geographic price index may be used to establish this equivalency by measuring the relative differences among states in prices paid by colleges and universities for a fixed group of typically purchased goods and

services. The representative goods of the "market basket" being priced must be of fixed description, and this requirement of constant quality prevents any easy derivation of the index.

In late 1988 the Office of Education Research and Improvements, U.S. Department of Education, will release a study entitled Cost of Living, Equilibrium Wages, and Cost of Public Services: City and State Indexes. The Cost of Public Services Index (CPS) will report the relative reasonable minimum prices state and local governments would negotiate to pay for a fixed basket of the goods and services purchased for the current operations for all labor intensive public services excluding medical. The equilibrium wages used represent cost-of-living adjusted for non-transportable amenities or "quality-of-life" factors. While not specifically designed for colleges and universities, the CPS reflects theoretical minimal prices generally applicable to all public services.

The CPS will be used in the next edition of this report to establish equivalent purchasing power of dollar amounts by accounting for geographical price differences. Data so adjusted will be specially identified. Actual dollar values will continue to be the primary values reported.

2. This study separately presents education appropriations and tuition revenues per student without further identification of the student's residence status. These measures properly report the overall roles of the two revenues. Yet the proportion of non-residents makes a difference in the interpretation. In most states, the level of appropriations approaches the cost of educating all residents publicly enrolled. Tuition for residents is consequently low to provide access. The non-resident, in opposite fashion, is expected to pay for most of his or her education through high tuition with minimal dependency on the host state's support. Thus the two revenue sources have reverse roles for residents and non-residents. This distinction is critical in a few states charging high tuition to a large proportion of non-residents. In these states the resulting high ratio of tuition revenue to appropriations does not mean high tuition and reduced access for residents. Currently this condition is identified for five states in this study by a box symbol (Colorado, Vermont, New Hampshire, Maine, and Delaware). Where this representation is a problem, revenues should be separately reported for residents and non-residents if an accurate picture of state financing and price access is to be presented.

To secure the necessary resident and non-resident enrollment division would require an exceptional effort on the part of the State Higher Education Finance Officers. In some states the data are not readily available, in others with small non-resident enrollments the distinction is not important. Knowing these conditions, the collection of this data detail is not presently feasible.

3. Two examples illustrate the inconsistencies among states in budgeting and accounting procedures that reduce comparability of appropriations. First, state governments have various practices regarding remission of certain revenues and receipts by public institutions to the

state treasury. These remissions, in effect, lower actual funding from state sources. Student tuition payments, interest earned, and indirect cost recovery on sponsored research are examples of revenues received by institutions which in some instances are remitted to the state. In the case of interest, the state may hold unexpended institutional appropriations, retaining the interest earned. The state also may retain interest on tuition revenues remitted by the institutions. To establish comparability of appropriations, amounts remitted, when an exception to common state practice, must be subtracted from appropriations. However, too much of this type of adjustment will result in appropriations losing their identity. The problem is to identify by state the major types and amounts of revenues remitted and thereby establish the magnitude and location of the inconsistencies.

The use of "close-ended" versus "open-ended" funding is a second example of variation in state budgeting practice that affects the real level of appropriated support. In the close-ended case, institutions may not retain revenues received beyond the amount anticipated in setting the appropriation level. In open-ended funding, institutions may retain any amount of revenue received. This often encourages strong entrepreneurial efforts. The open-ended situation obviously "increases" the real funding possibilities of a given level of state appropriations relative to the close-ended restraint.

Another inconsistency which may be mentioned is the occasional presence of non-reoccurring major expenditures by institutions such as the start-up costs of a new program. The inclusion of large one-time-only appropriations distorts "normal year" amounts and reduces state-to-state comparability. An appropriate rule for exclusion or leveling of large atypical amounts should be established.

4. Tax revenues as reported in this study do not represent the total fiscal resources available to a state to support public services. Non-tax revenues⁶ and federal revenue sharing funds, which vary greatly from state to state, are not included. Although these revenues are often designated for special uses, they may offset the need for tax funds for other public service requirements including higher education. Thus, total revenues may be a more valid measure of state resources available to support public higher education than tax revenues alone. Arguments against inclusion of non-tax revenues are based on two factors: (1) taxes are the near-exclusive source of revenues for appropriations for higher education, and (2) tax rates, and hence total tax revenues, are probably not significantly affected by the amount of non-tax revenues collected.

⁶ Non-tax revenues are receipts from such diverse sources as fees and charges, rents, fines, interest earnings, and net profits from government-operated utilities, gas and water companies, lotteries, and liquor stores. Tuition payments are a form of non-tax revenue and are taken into account in this study.

A second problem with tax revenues is the lateness of the published data. This study uses estimated calendar year 1986 tax revenues as the base for academic year 1988 education appropriations, when, in reality, these appropriations are funded with concurrent tax collections. During stable periods this inconsistency causes no difficulty. But if tax revenues should rise or fall sharply, the immediate effect on education appropriations is not properly conveyed using the older tax data.

Instructions to State Higher Education Finance Officers

This survey collects six data items, defined below, for 1987-88. Report these amounts in columns B, C, Fa, Fc, and H respectively on the Data Report Form attached. Be sure your new data is consistent with the historical data attached. If necessary revise the whole series. Return your Data Report Form in the enclosed envelope to Research Associates to be received not later than April 1st.

ESTIMATION PROCEDURES

Academic year (AY) 1988 annual FTE enrollment should be estimated based on the ratio of fall head count. Thus annual AY 1988 = annual AY 1987 x fall head count Oct 87 / fall head count Oct 1986. Research-Agriculture-Medical appropriations should be carefully determined for AY 1987 and estimated for AY 1988 based on the ratio with total appropriations. Thus Res-Ag-Med 1988 = Res-Ag-Med 1987 x total appropriations 1988 / total appropriations 1987.

PLEASE RETAIN THESE INSTRUCTIONS AND MAINTAIN A FILE OF YOUR DATA AND PROCEDURES.

DEFINITIONS

1. HIGH SCHOOL GRADUATES (Spring 1987)
To be reported in column B.

Report public and non-public high school graduates for the 1986-87 academic year. Exclude equivalency certificates and graduates from other than regular school programs.

Higher Education Institutional Universe

The higher education universe consists of public institutions listed in the Directory of Postsecondary Institutions, Volume I, 1986, published by the Center for Education Statistics. Institutions listed provide college-level studies, are authorized to award at least an associate degree, and are accredited. An exception will be made for inclusion of non-listed state approved area vocational-technical institutes if they are an integral part of the higher education planning and budgeting effort; are funded as part of or in concert with the higher education system; have a mission, academic program, size similar to community colleges; and are directing efforts toward achieving accreditation. (Please contact Research Associates if new inclusion of such institutions is planned.)

2. ANNUAL AVERAGE FTE PUBLIC ENROLLMENT (AY 1987-88)
To be reported in column C

Enrollment for the universe defined above consists of students taking work creditable toward an associate, bachelor's, or higher degree, and those students taking credit and non-credit work enrolled in a vocational or technical program that is normally terminal and results in a

certificate or some other formal recognition below the baccalaureate. Exclude students in non-credit continuing or adult education courses and non-credit extension courses which are not part of a regular program leading to a degree or certificate. These courses are often of irregular length and primarily supported by tuition payments as opposed to appropriations.

For the special comparative purposes of this study, exclude enrollments in the schools of medicine, dentistry, veterinary medicine, and osteopathic medicine (hereafter referred to as medical schools). Retain health science enrollments in all other schools than these four.

To compute the annual average FTE enrollment of credit-hours: determine the total yearly number of credit hours (including summer sessions at the end of the academic year) and apply the following conversion factors as applicable: 30 semester or 45 quarter undergraduate credit-hours/year = 1 annual FTE student; 24 semester or 36 quarter graduate credit-hours/year = 1 annual FTE student. (These conversion factors are based on 15 undergraduate and 12 graduate credit-hours per semester or quarter as the load required of a fully-engaged student to complete a degree program in normal time.)

To compute the annual average FTE enrollment for non-credit vocational-technical, remedial and other program enrollments at two-year community colleges and state approved area vocational-technical institutes (if these institutions meet the criteria for inclusion in the universe), use the following conversion factor: 875 contact-hours/year = 1 annual FTE student. Include only students enrolled in occupational or other program oriented courses which result in some form of certificate or other formal recognition. (This conversion factor is based on a normal load of 25 contact-hours per week for 35 weeks for a fully-engaged student.)

To estimate the annual FTE enrollment for AY 1987-88 to be reported, multiply the calculated annual AY 1986-87 enrollment by the ratio of fall 1987 head count to fall 1986 head count (or use an appropriate trend relationship between AY FTE and fall head count).

3. STATE-LOCAL TOTAL APPROPRIATIONS FOR CURRENT OPERATIONS OF PUBLIC INSTITUTIONS OF HIGHER EDUCATION
(AY 1987-88)

To be reported separately as state (column Fa) and local (column Fb) government appropriations.

NOTE: The following definition is consistent with the reporting requirements in the Grapevine (see Edward R. Hines study cited in footnote 2) with the exception of those as identified with two asterisks**. Appropriations should reflect your best estimate, at the time of reporting, of amounts that will actually be provided institutions and expended during AY 1987-88. Exclude appropriations you expect will have to be returned to the state. Correct previous year appropriations to reflect actual amounts received.

a. Report only appropriations from state and local government taxes. Exclude tuition charges collected by the institution and remitted to the state as an offset to the state appropriation (all tuition payments are reported only once as TUITION). Exclude funds derived from Federal sources.

**As an exception to the above rule, permanent or continuing funding under state auspices (whether designated supplemental or not) by means other than appropriations, as, for example, monies from lottery or receipt of lease income and mineral extraction fees on land set aside by the state for public institution benefit, should be considered and reported as if it were appropriated. In instances where state funds (usually derived from surpluses) are set aside and pledged to the public sector (institutions), report interest or earnings received from such endowments. Do not report initial asset amounts.

b. Report only sums appropriated for current operating expenses at state public institutions. Exclude sums to private institutions and for capital outlay (new construction and debt retirement). **Delete from appropriations an amount equal to any tuition used for debt retirement (this avoids double counting). **Spread over a number of years any unique major amount which would distort the single year data of the appropriation.

c. Include appropriations for student financial aid to students attending state public institutions. **Exclude aid to students attending private or out-of-state institutions.

d. Include sums destined for higher education but appropriated to some other state agency, e.g., funds intended for faculty fringe benefits that are appropriated to the state treasurer and disbursed by him.

e. Include appropriations for all activities and support elements of higher education including all non-credit instruction, medical centers and teaching hospitals, research institutes and laboratories, agricultural experiment stations, cooperative extension service, public television, inter-collegiate athletics, centrally administered system support programs, board of regents, coordinating commission, fringe benefits, etc.

4. RES-AG-MED APPROPRIATIONS (AY 1987-88)

To be reported in column Fc.

As a subcomponent of total state and local appropriations (Fc is included within Fa and Fb), report collectively the appropriations which are restricted by legislative budget line-item identification or by institutional designation for the direct operations (exclude indirect costs) of research, agriculture and health care public services, and medical schools as follows:

a. Report appropriated sums for research centers, laboratories, and institutes, and appropriated sums separately budgeted by institutions for organized research. Generally these are on-going programs. Include all

health science research. Exclude discretionary use by faculty of unrestricted appropriations supplemented by other revenues for short-term research primarily performed as an adjunct component of instruction (departmental research of an unsponsored nature). When unknown, appropriations for sponsored research should be estimated equal to total research expenditures less state grants and contracts for research and Federal and private revenues restricted for research. Assume no tuition revenues are used for research.

b. Report appropriated sums for agriculture experiment stations and cooperative extension services.

c. Report appropriated sums for teaching or affiliated hospital operations and public service patient care. Include all medical, dental, veterinary, optometry, pharmacy, mental health, nursing and other health science institutes, clinics, laboratories, dispensaries, etc. primarily serving the public.

d. Report appropriated sums for the direct operation and administrative support of medical schools and centers (as previously defined in item #2).

NOTE: If RES-AG-MED appropriations for AY 1987-88 are not known, estimate by multiplying AY 1986-87 RES-AG-MED appropriations by the ratio Total Appropriations AY 88/Total Appropriations AY 87.

5. NET TUITION REVENUES (AY 1987-88)

To be reported in column H.

Student paid revenues consist of all tuition and fee charges assessed against all students attending institutions in the public higher education universe. Included are tuition and fees which are remitted to the state as an off-set to state appropriations. Fees (generally mandatory) for instruction and student health and other services operated as a service to the student body (rather than as an auxiliary enterprise) are included. Exclude all auxiliary enterprise charges or fees levied user students for room, board, athletics, etc., and auxiliary capital purposes.

Since all student paid revenues, other than for auxiliary enterprise user students, are considered available for student instruction, include any tuition and fees used for capital debt service and capital improvement other than that paid by user students for auxiliary enterprise debt service excluded above. Subtract an equal amount from appropriations since these funds are not available for current operations.

Exclude amounts paid by students enrolled in medical schools (as previously defined in item #2).

In reciprocity arrangements, exclude the net cost to the state of residents attending out-of-state.

IMPORTANT To obtain net tuition subtract from total (gross) tuition revenues: (1) the amount of tuition waived or discounted by public institutions, and (2) state appropriated student financial aid (grants) intended to be used exclusively to pay tuition (do not consider state aid intended or used for other purposes) by students attending in-state public institutions. State appropriations for student loans are equivalent to a deferred student payment and is not considered here as part of financial aid. Exclude tuition payments by students attending medical schools as defined.

FY 1988 State Profiles DATA REPORT FORM

Date _____ State Name _____
 SHEFO to be cited in publication _____
 Title, address and telephone _____

 Person completing form if other than above _____

Report six new items for 1987-88 located at *. Review historical data attached and be sure your new data is consistent. Correct any historical data particularly 1986-87 at #.

B	C	Fa (includes Fc)	Fb
Pub & Pvt High School Graduates Spring	Annual FTE Public Enrollment	State Total Appropriations (\$ millions)	Local Total Appropriations (\$ millions)
1977 _____	1977-78 _____	_____	_____
1979+ _____	1979-80+ _____	_____	_____
1980 _____	1980-81 _____	_____	_____
1981 _____	1981-82 _____	_____	_____
1982 _____	1982-83 _____	_____	_____
1983 _____	1983-84 _____	_____	_____
1984 _____	1984-85 _____	_____	_____
1985 _____	1985-86 _____	_____	_____
1986# _____	1986-87# _____	# _____	# _____
1987* _____	1987-88* _____	* _____	* _____

Fc	H
State & local Res-Ag-Med Appropriations (\$ millions)	Estimated Net Tuition Revenues (\$ millions)
1977-78 _____	_____
1979-80+ _____	_____
1980-81 _____	_____
1981-82 _____	_____
1982-83 _____	_____
1983-84 _____	_____
1984-85 _____	_____
1985-86 _____	_____
1986-87# _____	# _____
1987-88* _____	* _____

+ 1978-79 data were not previously collected by this survey and therefore are not included in this update.

PROFILE TABLES

TABLE 1
SIX FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
1987-88

#1 Resident Student Source High School Graduates Spring 1987	HS grads per 1,000 pop.	Index
1. MASSACHUSETTS	14.1	126
2. MINNESOTA	13.7	123
3. UTAH	13.3	119
4. MAINE	13.2	118
5. IOWA	13.2	118
6. WISCONSIN	13.1	118
7. MICHIGAN	12.7	114
8. NEBRASKA	12.6	113
9. MONTANA	12.6	113
10. OHIO	12.5	111
11. IDAHO	12.5	111
12. HAWAII	12.3	110
13. NEW HAMPSHIRE	12.3	110
14. NORTH DAKOTA	12.3	110
15. CONNECTICUT	12.2	109
16. SOUTH DAKOTA	12.1	109
17. PENNSYLVANIA	12.1	109
18. NEW JERSEY	12.1	108
19. DELAWARE	12.1	108
20. WEST VIRGINIA	12.1	108
21. MARYLAND	11.8	106
22. ARKANSAS	11.8	106
23. WYOMING	11.7	105
24. INDIANA	11.7	104
25. ILLINOIS	11.6	104
26. KANSAS	11.6	104
27. NEW MEXICO	11.4	102
28. VIRGINIA	11.3	101
29. WASHINGTON	11.3	101
30. MISSOURI	11.2	100
31. MISSISSIPPI	11.1	99
32. VERMONT	11.0	99
33. KENTUCKY	11.0	98
34. NEW YORK	10.9	97
35. NORTH CAROLINA	10.9	97
36. RHODE ISLAND	10.8	97
37. OKLAHOMA	10.7	96
38. ALASKA	10.7	96
39. SOUTH CAROLINA	10.6	95
40. OREGON	10.6	95
41. COLORADO	10.5	94
42. TENNESSEE	10.4	93
43. CALIFORNIA	10.3	92
44. LOUISIANA	10.3	92
45. ALABAMA	10.2	92
46. GEORGIA	10.2	92
47. TEXAS	10.1	90
48. NEVADA	9.1	81
49. DIST. COL.	8.6	77
50. ARIZONA	8.4	75
51. FLORIDA	8.0	71
UNITED STATES	11.2	100

#1 Resident Student Source High school graduates per 1,000 population (S/A). This is the primary source of entering freshmen at public institutions in the state and is therefore the best single starting base for deriving total enrollments. The state's primary higher education responsibility is to provide post-secondary educational opportunities to its own resident high school graduates. (INPUT factor)

#2 Attendance Expansion Ratio 1987-88	FTE public students per HS graduate	Index
1. ARIZONA	4.21	158
2. CALIFORNIA	3.72	139
3. NORTH DAKOTA	3.62	136
4. ALABAMA	3.49	131
5. NORTH CAROLINA	3.43	129
6. COLORADO	3.40	127
7. OREGON	3.33	125
8. KANSAS	3.31	124
9. TEXAS	3.26	121
10. WYOMING	3.15	116
11. WISCONSIN	3.01	113
12. WASHINGTON	2.98	112
13. VIRGINIA	2.91	109
14. OKLAHOMA	2.90	109
15. SOUTH CAROLINA	2.87	107
16. MISSISSIPPI	2.86	107
17. DELAWARE	2.85	107
18. MINNESOTA	2.85	107
19. MICHIGAN	2.81	105
20. MARYLAND	2.80	105
21. NEW MEXICO	2.78	104
22. NEVADA	2.73	103
23. NEBRASKA	2.66	100
24. ILLINOIS	2.62	98
25. LOUISIANA	2.58	97
26. FLORIDA	2.57	96
27. MONTANA	2.54	95
28. UTAH	2.53	95
29. IOWA	2.50	94
30. ALASKA	2.49	93
31. VERMONT	2.48	93
32. RHODE ISLAND	2.48	93
33. INDIANA	2.45	92
34. TENNESSEE	2.43	91
35. IDAHO	2.37	89
36. KENTUCKY	2.36	89
37. OHIO	2.35	88
38. MISSOURI	2.30	86
39. WEST VIRGINIA	2.30	86
40. NEW YORK	2.15	81
41. HAWAII	2.11	79
42. SOUTH DAKOTA	2.06	77
43. GEORGIA*	2.03	76
44. ARKANSAS	2.01	75
45. NEW HAMPSHIRE	1.89	71
46. PENNSYLVANIA	1.78	67
47. MAINE	1.73	65
48. NEW JERSEY	1.65	62
49. CONNECTICUT	1.61	60
50. MASSACHUSETTS	1.53	57
51. DIST. COL.	1.43	54
UNITED STATES	2.67	100

#2 Attendance Expansion Ratio Annual full-time-equivalent enrollment in public institutions of higher education per high school graduate (C/B). This ratio measures the degree to which a state provides attractive and accessible opportunities for higher education to both in-state and out-of-state students relative to the size of its resident student source. High ratios indicate states heavily in the "business" of higher education compared to their basic responsibility to high school graduates. (INPUT factor)

ENROL Student Enrollment Load 1987-88 (\$1 x \$2)	Annual FTE public students per 1,000 pop.	Index	System Financial Load--public students load adjusted (x\$51) per 1,000 pop. Index
1. NORTH DAKOTA	44.4	149	71
2. WISCONSIN	39.5	133	134
3. MINNESOTA	39.0	131	136
4. CALIFORNIA	38.4	129	1
5. KANSAS	38.3	129	136
6. NORTH CAROLINA	37.3	125	124
7. WYOMING	36.8	123	121
8. ALABAMA	35.8	120	125
9. MICHIGAN	35.7	120	122
10. COLORADO	35.6	119	124
11. OREGON	35.4	119	117
12. ARIZONA	35.3	118	121
13. DELAWARE	34.5	116	123
14. WASHINGTON	33.8	113	109
15. UTAH	33.8	113	121
16. NEBRASKA	33.6	113	115
17. MARYLAND	33.1	111	108
18. VIRGINIA	33.0	111	115
19. IOWA	32.9	110	120
20. TEXAS	32.9	110	110
21. MONTANA	32.0	107	119
22. NEW MEXICO	31.8	107	121
23. MISSISSIPPI	31.2	107	108
24. OKLAHOMA	31.1	104	107
25. ILLINOIS	30.5	102	99
26. SOUTH CAROLINA	30.5	102	102
27. IDAHO	29.5	99	104
28. OHIO	29.3	98	107
29. INDIANA	28.6	96	106
30. WEST VIRGINIA	27.8	93	100
31. VERMONT	27.4	92	107
32. RHODE ISLAND	26.9	90	91
33. LOUISIANA	26.6	89	101
34. ALASKA	26.6	89	84
35. HAWAII	26.1	87	90
36. KENTUCKY	26.0	87	94
37. MISSOURI	25.6	86	88
38. TENNESSEE	25.3	85	92
39. SOUTH DAKOTA	25.1	84	96
40. NEVADA	24.8	83	89
41. ARKANSAS	23.7	79	82
42. NEW YORK	23.4	78	72
43. NEW HAMPSHIRE	23.2	78	81
44. MAINE	22.8	77	80
45. PENNSYLVANIA	21.6	72	72
46. MASSACHUSETTS	21.5	72	71
47. GEORGIA*	20.8	70	73
48. FLORIDA	20.4	69	66
49. NEW JERSEY	20.0	67	63
50. CONNECTICUT	19.6	66	64
51. DIST. COL.	12.3	41	42
UNITED STATES	21.8	100	100

ENROL Student Enrollment Annual average full-time-equivalent students in public institutions of higher education per 1,000 population (\$1 x \$2). Measures financial load for funding that supports student-related functions of instruction, academic and institutional support, student services, and operation and maintenance of the physical plant. Makes no distinction between the varied support requirements of the different types of institutions in the state system.

TABLE 1
SIX FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
1987-88

#3	Tax Capacity 1986 est.	Dollars per capita	Index
1. ALASKA	\$4,015	270	
2. WYOMING	\$2,379	160	
3. NEVADA	\$2,171	146	
4. CONNECTICUT	\$1,918	129	
5. DIST. COL.	\$1,859	125	
6. DELAWARE	\$1,829	123	
7. CALIFORNIA	\$1,799	121	
8. NEW JERSEY	\$1,770	119	
9. COLORADO	\$1,725	116	
10. HAWAII	\$1,725	116	
11. MASSACHUSETTS	\$1,695	114	
12. NEW HAMPSHIRE	\$1,695	114	
13. TEXAS	\$1,576	106	
14. NEW YORK	\$1,532	103	
15. MARYLAND	\$1,532	103	
16. FLORIDA	\$1,517	102	
17. WASHINGTON	\$1,502	101	
18. MINNESOTA	\$1,502	101	
19. OKLAHOMA	\$1,487	100	
20. VIRGINIA	\$1,472	99	
21. ARIZONA	\$1,472	99	
22. KANSAS	\$1,457	98	
23. VERMONT	\$1,457	98	
24. NORTH DAKOTA	\$1,457	98	
25. OREGON	\$1,427	96	
26. NEW MEXICO	\$1,427	96	
27. ILLINOIS	\$1,413	95	
28. MICHIGAN	\$1,413	95	
29. NEBRASKA	\$1,398	94	
30. LOUISIANA	\$1,398	94	
31. OHIO	\$1,368	92	
32. GEORGIA	\$1,353	91	
33. MISSOURI	\$1,353	91	
34. PENNSYLVANIA	\$1,338	90	
35. RHODE ISLAND	\$1,338	90	
36. MAINE	\$1,338	90	
37. WISCONSIN	\$1,323	89	
38. INDIANA	\$1,294	87	
39. MONTANA	\$1,279	86	
40. TENNESSEE	\$1,264	85	
41. NORTH CAROLINA	\$1,224	85	
42. IOWA	\$1,200	82	
43. SOUTH DAKOTA	\$1,200	81	
44. UTAH	\$1,204	81	
45. KENTUCKY	\$1,175	79	
46. IDAHO	\$1,180	78	
47. SOUTH CAROLINA	\$1,145	77	
48. ALABAMA	\$1,130	76	
49. WEST VIRGINIA	\$1,115	75	
50. ARKANSAS	\$1,086	73	
51. MISSISSIPPI	\$1,011	68	
UNITED STATES	\$1,487	100	

#3 **Tax Capacity** The potential of state and local governments to obtain revenues for public purposes through various kinds of taxes (D/A). Measured by a "representative tax system" that defines the tax capacity of a state and its local governments as the amount of revenue they could raise if all 50 state-local systems applied identical tax rates (national averages) to their respective tax bases. (INPUT factor)

#4	Tax Effort 1986 est.	Percent	Index
1. NEW YORK	157.1%	157	
2. DIST. COL.	139.6%	140	
3. WISCONSIN	129.1%	129	
4. MICHIGAN	119.7%	120	
5. IOWA	115.9%	116	
6. ALASKA	114.6%	115	
7. RHODE ISLAND	113.0%	113	
8. MASSACHUSETTS	112.1%	112	
9. WYOMING	110.0%	110	
10. MINNESOTA	109.7%	110	
11. ILLINOIS	107.1%	107	
12. MONTANA	105.7%	106	
13. UTAH	105.5%	106	
14. MAINE	104.2%	104	
15. NEW JERSEY	103.9%	104	
16. MARYLAND	103.7%	104	
17. HAWAII	102.2%	102	
18. OHIO	101.6%	102	
19. PENNSYLVANIA	101.4%	101	
20. WEST VIRGINIA	100.9%	101	
21. WASHINGTON	99.4%	99	
22. ARIZONA	99.0%	99	
23. CONNECTICUT	98.4%	98	
24. OREGON	95.5%	96	
25. NORTH CAROLINA	95.1%	95	
26. SOUTH CAROLINA	95.0%	95	
27. MISSISSIPPI	94.0%	94	
28. INDIANA	94.0%	94	
29. KANSAS	94.0%	94	
30. NEBRASKA	93.6%	94	
31. VERMONT	92.9%	93	
32. CALIFORNIA	92.2%	92	
33. GEORGIA	91.7%	92	
34. ARKANSAS	91.4%	91	
35. SOUTH DAKOTA	91.2%	91	
36. IDAHO	88.4%	88	
37. LOUISIANA	87.1%	87	
38. KENTUCKY	86.7%	87	
39. VIRGINIA	86.7%	87	
40. NORTH DAKOTA	85.4%	85	
41. ALABAMA	84.4%	84	
42. COLORADO	83.6%	84	
43. NEW MEXICO	83.6%	84	
44. OKLAHOMA	83.5%	84	
45. MISSOURI	83.4%	83	
46. TENNESSEE	82.2%	82	
47. DELAWARE	80.4%	80	
48. FLORIDA	78.2%	78	
49. TEXAS	76.9%	77	
50. NEW HAMPSHIRE	65.0%	65	
51. NEVADA	64.9%	65	
UNITED STATES	100.0%	100	

#4 **Tax Effort** State and local tax revenue collected as a percentage of state and local tax capacity (E/D). Tax effort measures, as a percentage, how much of state and local government tax capacity is actually used. The tax revenue collected for all states equals total tax capacity nationwide, so that the national effort, by definition, is 100 percent. Effort measures for the individual states indicate how they compare with the national average. (PROCESS factor)

TAX	Tax Revenue 1986 est. (#3 x #4)	Dollars per capita	Index
1. ALASKA	\$4,602	310	
2. WYOMING	\$2,615	176	
3. DIST. COL.	\$2,595	175	
4. NEW YORK	\$2,406	162	
5. MASSACHUSETTS	\$1,901	128	
6. CONNECTICUT	\$1,889	127	
7. NEW JERSEY	\$1,838	124	
8. HAWAII	\$1,762	119	
9. WISCONSIN	\$1,708	115	
10. MICHIGAN	\$1,691	114	
11. CALIFORNIA	\$1,659	112	
12. MINNESOTA	\$1,648	111	
13. MARYLAND	\$1,588	107	
14. ILLINOIS	\$1,513	102	
15. RHODE ISLAND	\$1,513	102	
16. WASHINGTON	\$1,493	100	
17. DELAWARE	\$1,471	99	
18. ARIZONA	\$1,457	98	
19. COLORADO	\$1,442	97	
20. IOWA	\$1,413	95	
21. NEVADA	\$1,408	95	
22. MAINE	\$1,394	94	
23. OHIO	\$1,391	94	
24. KANSAS	\$1,370	92	
25. OREGON	\$1,363	92	
26. PENNSYLVANIA	\$1,357	91	
27. VERMONT	\$1,353	91	
28. MONTANA	\$1,353	91	
29. NEBRASKA	\$1,309	88	
30. VIRGINIA	\$1,276	86	
31. UTAH	\$1,271	85	
32. NORTH DAKOTA	\$1,244	84	
33. OKLAHOMA	\$1,242	84	
34. GEORGIA	\$1,240	83	
35. LOUISIANA	\$1,217	82	
36. INDIANA	\$1,216	82	
37. TEXAS	\$1,212	82	
38. NORTH CAROLINA	\$1,201	81	
39. NEW MEXICO	\$1,193	80	
40. FLORIDA	\$1,187	80	
41. MISSOURI	\$1,129	76	
42. WEST VIRGINIA	\$1,126	76	
43. NEW HAMPSHIRE	\$1,101	74	
44. SOUTH DAKOTA	\$1,099	74	
45. SOUTH CAROLINA	\$1,088	73	
46. TENNESSEE	\$1,039	70	
47. IDAHO	\$1,025	69	
48. KENTUCKY	\$1,019	69	
49. ARKANSAS	\$992	67	
50. ALABAMA	\$953	64	
51. MISSISSIPPI	\$951	64	
UNITED STATES	\$1,487	100	

TAX **Tax Revenue** State and local tax revenue collected per capita (#3 x #4). Collected tax revenue represents the wealth available to state and local governments for public use. The index essentially identifies "rich" versus "poor" states according to the size of their current tax income. State wealth such as nontax revenues from government fees and charges for selling certain public services are not included.

TABLE 1
SIX FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
1987-88

TAX REVENUES PER STUDENT 1987-88 (TAX/ENROL)	Dollars per student	Index
1. DIST COL	\$210,978	423
2. ALASKA	\$173,040	347
3. NEW YORK	\$102,801	206
4. CONNECTICUT	\$96,545	194
5. NEW JERSEY	\$91,987	185
6. MASSACHUSETTS	\$88,266	177
7. WYOMING	\$71,027	142
8. HAWAII	\$67,581	136
9. PENNSYLVANIA	\$62,870	126
10. MAINE	\$61,032	122
11. GEORGIA*	\$59,567	119
12. FLORIDA	\$58,030	116
13. NEVADA	\$56,804	114
14. RHODE ISLAND	\$56,238	113
15. ILLINOIS	\$49,560	99
16. VERMONT	\$49,406	99
17. MARYLAND	\$48,011	96
18. OHIO	\$47,531	95
19. NEW HAMPSHIRE	\$47,374	95
20. MICHIGAN	\$47,337	95
21. LOUISIANA	\$45,722	92
22. WASHINGTON	\$44,224	89
23. MISSOURI	\$44,011	88
24. SOUTH DAKOTA	\$43,843	88
25. WISCONSIN	\$43,220	87
26. CALIFORNIA	\$43,191	87
27. IOWA	\$42,886	86
28. DELAWARE	\$42,624	85
29. INDIANA	\$42,561	85
30. MONTANA	\$42,292	85
31. MINNESOTA	\$42,228	85
32. ARKANSAS	\$41,849	84
33. ARIZONA	\$41,252	83
34. TENNESSEE	\$41,020	82
35. COLORADO	\$40,557	81
36. WEST VIRGINIA	\$40,510	81
37. OKLAHOMA	\$39,889	80
38. KENTUCKY	\$39,255	79
39. NEBRASKA	\$38,962	78
40. VIRGINIA	\$38,727	78
41. OREGON	\$38,565	77
42. UTAH	\$37,657	76
43. NEW MEXICO	\$37,471	75
44. TEXAS	\$36,841	74
45. KANSAS	\$35,732	72
46. SOUTH CAROLINA	\$35,687	72
47. IDAHO	\$34,717	70
48. NORTH CAROLINA	\$32,225	65
49. MISSISSIPPI	\$29,914	60
50. NORTH DAKOTA	\$28,006	56
51. ALABAMA	\$26,645	53
UNITED STATES	\$49,858	100

TAX REVENUES PER STUDENT State and local tax revenues collected per FTE public student (TAX/ENROL). This measure of tax wealth per student summarizes the interaction of the first four independent variables (83 x 84)/(81 x 82). Values are as dependent on the size of the public system as on tax revenues. However, tax rich states tend to have more wealth per student than tax poor states.

85

Allocation to Public
Higher Education
1987-88

Education (total) approp as a percent of tax revenue	Index
1. ALABAMA	13.1% (16.8) 161
2. IDAHO	13.0% (14.7) 160
3. NORTH CAROLINA	13.0% (16.5) 160
4. CALIFORNIA	11.4% (12.6) 140
5. NEW MEXICO	11.1% (14.1) 137
6. NORTH DAKOTA	10.8% (14.4) 132
7. UTAH	10.7% (12.2) 132
8. TENNESSEE	10.3% (12.7) 127
9. SOUTH CAROLINA	10.2% (14.1) 125
10. HAWAII	10.1% (12.4) 124
11. DELAWARE	10.0% (10.8) 122
12. KANSAS	9.8% (12.8) 120
13. MINNESOTA	9.7% (11.2) 119
14. MISSISSIPPI	9.6% (13.6) 118
15. VIRGINIA	9.5% (12.0) 116
16. OREGON	9.3% (11.7) 114
17. ARIZONA	9.2% (11.4) 114
18. IOWA	9.1% (10.9) 112
19. WASHINGTON	9.1% (10.1) 112
20. OKLAHOMA	9.0% (11.6) 111
21. KENTUCKY	9.0% (12.6) 111
22. WISCONSIN	8.8% (9.9) 108
23. INDIANA	8.7% (10.3) 108
24. WYOMING	8.7% (9.7) 107
25. ARKANSAS	8.4% (11.9) 104
26. MONTANA	8.4% (9.7) 104
27. MISSOURI	8.3% (9.5) 102
28. TEXAS	8.3% (11.6) 102
29. MAINE	8.1% (8.6) 100
30. RHODE ISLAND	7.9% (8.1) 97
31. MICHIGAN	7.8% (8.9) 96
32. GEORGIA*	7.8% (10.1) 96
33. NEBRASKA	7.6% (12.3) 93
34. MARYLAND	7.5% (9.7) 93
35. NEVADA	7.2% (8.3) 89
36. WEST VIRGINIA	7.1% (10.0) 88
37. OHIO	7.0% (8.3) 86
38. ILLINOIS	7.0% (8.2) 86
39. COLORADO	6.8% (8.8) 83
40. PENNSYLVANIA	6.3% (6.7) 77
41. MASSACHUSETTS	6.2% (6.5) 76
42. SOUTH DAKOTA	6.2% (8.3) 76
43. NEW JERSEY	6.0% (7.6) 74
44. NEW YORK	5.9% (6.9) 73
45. FLORIDA	5.8% (7.8) 72
46. LOUISIANA	5.8% (6.8) 71
47. CONNECTICUT	5.7% (6.8) 70
48. NEW HAMPSHIRE	5.5% (5.9) 68
49. ALASKA	5.2% (5.7) 64
50. DIST COL	4.4% (4.4) 54
51. VERMONT	4.1% (5.6) 50
UNITED STATES	8.1% (8.8) 100

85 Allocation to Public Higher Education State and local tax revenue appropriated or levied for current operating education expenses of public institutions (F+P-Fc)/E. This ratio suggests the relative importance and requirements of financing public student education to the funding of other public services in the state and local government budgets. The ratio for total appropriations is shown in (). (PROCED 8/8/82)

ALLOCATION/
ENROLLMENT RATIO
1987-88
(85/ENROL)

Percent alloc.
relative to
student enroll
load

1. IDAHO	0.44	162
2. TENNESSEE	0.41	150
3. HAWAII	0.39	142
4. GEORGIA*	0.37	137
5. ALABAMA	0.37	134
6. DIST COL	0.36	132
7. ARKANSAS	0.36	131
8. MAINE	0.35	130
9. NEW MEXICO	0.35	128
10. NORTH CAROLINA	0.35	128
11. KENTUCKY	0.35	127
12. SOUTH CAROLINA	0.33	122
13. MISSOURI	0.32	119
14. UTAH	0.32	117
15. INDIANA	0.31	112
16. MISSISSIPPI	0.30	111
17. NEW JERSEY	0.30	111
18. CALIFORNIA	0.30	109
19. RHODE ISLAND	0.29	107
20. NEVADA	0.29	106
21. OKLAHOMA	0.29	106
22. PENNSYLVANIA	0.29	106
23. CONNECTICUT	0.29	106
24. DELAWARE	0.29	106
25. MASSACHUSETTS	0.29	106
26. VIRGINIA	0.29	105
27. FLORIDA	0.29	105
28. IOWA	0.28	101
29. WASHINGTON	0.27	99
30. MONTANA	0.26	97
31. OREGON	0.26	96
32. ARIZONA	0.26	96
33. WEST VIRGINIA	0.26	94
34. KANSAS	0.25	93
35. NEW YORK	0.25	93
36. TEXAS	0.25	92
37. MINNESOTA	0.25	91
38. SOUTH DAKOTA	0.25	90
39. NORTH DAKOTA	0.24	89
40. OHIO	0.24	88
41. NEW HAMPSHIRE	0.24	87
42. WYOMING	0.24	87
43. ILLINOIS	0.23	84
44. MARYLAND	0.23	84
45. NEBRASKA	0.23	83
46. WISCONSIN	0.22	82
47. MICHIGAN	0.22	80
48. LOUISIANA	0.22	80
49. ALASKA	0.20	72
50. COLORADO	0.19	70
51. VERMONT	0.15	55
UNITED STATES	0.27	100

ALLOCATION/ENROLLMENT RATIO Ratio of percent of collected tax revenue allocated to public higher education, to public enrollment per capita (85/ENROL). This ratio indicates the importance of higher education in the state budget relative to enrollment as a measure of financial load. The ratio may also be interpreted as education appropriations per student relative to tax revenue per capita.

TABLE 1
SIX FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
1987-88

System Support Index 1984-85	SSI
1. VERMONT	116
2. SOUTH DAKOTA	114
3. LOUISIANA	113
4. NEW MEXICO	113
5. INDIANA	111
6. MONTANA	111
7. OHIO	109
8. IOWA	109
9. KENTUCKY	108
10. NORTH DAKOTA	108
11. TENNESSEE	108
12. KANSAS	107
13. UTAH	107
14. NEVADA	107
15. WEST VIRGINIA	107
16. DELAWARE	106
17. MAINE	105
18. IDAHO	105
19. VIRGINIA	104
20. MINNESOTA	104
21. NEW HAMPSHIRE	104
22. ALABAMA	104
23. GEORGIA	104
24. COLORADO	104
25. ARKANSAS	103
26. HAWAII	103
27. MISSOURI	102
28. MICHIGAN	102
29. ARIZONA	102
30. OKLAHOMA	102
31. NEBRASKA	102
32. RHODE ISLAND	101
33. WISCONSIN	101
34. DIST COL	101
35. MISSISSIPPI	101
36. SOUTH CAROLINA	100
37. PENNSYLVANIA	100
38. TEXAS	100
39. OREGON	99
40. NORTH CAROLINA	99
41. WYOMING	98
42. MASSACHUSETTS	98
43. MARYLAND	97
44. ILLINOIS	97
45. CONNECTICUT	97
46. FLORIDA	96
47. WASHINGTON	96
48. ALASKA	94
49. NEW JERSEY	94
50. NEW YORK	92
51. CALIFORNIA	91

UNITED STATES 100

SSI System Support Index Constructed state public higher education system financial requirements per student based on application of mean education expenditures by type of institution to state enrollment mix (G). Measures the relative funding requirements of a state's system of higher education by taking into account the student-related education costs associated with each type of institution which are dependent on mission, academic and public service programs, and various support requirements. (INPUT factor)

APP

Education Appropriations
per Student 1987-88
(TAX x \$5/ENROLL)

(TAX x \$5/ENROLL)	Dollars per student	Index	financial load Index	Rank	constant dollar change	percent of total approp (\$/capita)	
1. DIST COL	\$9,326	230	228	(2)	11.8%	0.0%	\$0.0
2. ALASKA	\$9,048	223	237	(1)	-18.1%	7.5%	(\$19.5)
3. HAWAII	\$6,805	168	183	(4)	9.3%	18.9%	(\$41.3)
4. WYOMING	\$6,203	153	156	(5)	6.9%	9.7%	(\$24.5)
5. NEW YORK	\$6,115	151	164	(3)	23.1%	14.1%	(\$23.6)
6. NEW JERSEY	\$5,540	137	145	(6)	28.8%	21.0%	(\$29.3)
7. MASSACHUSETTS	\$5,482	135	138	(8)	16.5%	4.9%	(\$6.1)
8. CONNECTICUT	\$5,468	135	139	(7)	7.7%	16.2%	(\$20.7)
9. MAINE	\$4,938 □	122	116	(10)	59.1%	6.0%	(\$7.2)
10. CALIFORNIA	\$4,920	121	133	(9)	4.9%	9.7%	(\$20.3)
11. GEORGIA*	\$4,631	114	110	(11)	29.1%	23.0%	(\$26.9)
12. IDAHO	\$4,513	111	106	(13)	-8.8%	11.6%	(\$17.6)
13. RHODE ISLAND	\$4,423	109	108	(12)	0.6%	2.4%	(\$3.0)
14. TENNESSEE	\$4,244	105	97	(17)	24.0%	18.6%	(\$24.5)
15. DELAWARE	\$4,244 □	105	99	(16)	21.3%	7.5%	(\$11.8)
16. NORTH CAROLINA	\$4,182	103	104	(14)	29.5%	21.2%	(\$41.8)
17. NEW MEXICO	\$4,172	103	91	(25)	1.0%	21.3%	(\$36.0)
18. NEVADA	\$4,085	101	94	(20)	-6.4%	12.7%	(\$14.8)
19. MINNESOTA	\$4,080	101	97	(19)	-11.4%	13.9%	(\$25.8)
20. UTAH	\$4,045	100	93	(21)	-8.4%	11.7%	(\$18.0)
21. WASHINGTON	\$4,010	99	103	(15)	-7.8%	10.2%	(\$15.3)
22. PENNSYLVANIA	\$3,930	97	97	(18)	-11.0%	6.3%	(\$5.7)
23. IOWA	\$3,903	96	88	(29)	-9.3%	16.3%	(\$24.9)
24. ARIZONA	\$3,814	94	92	(23)	13.3%	18.6%	(\$30.7)
25. WISCONSIN	\$3,796	94	93	(22)	-13.4%	11.2%	(\$19.0)
26. INDIANA	\$3,723	92	83	(37)	-6.3%	14.6%	(\$18.5)
27. MICHIGAN	\$3,684	91	80	(28)	-4.5%	12.2%	(\$18.4)
28. VIRGINIA	\$3,664	90	87	(34)	19.1%	21.1%	(\$39.3)
29. MISSOURI	\$3,652	90	88	(30)	-9.0%	12.7%	(\$13.6)
30. SOUTH CAROLINA	\$3,632	90	90	(26)	-2.3%	27.8%	(\$42.7)
31. MARYLAND	\$3,615	89	92	(24)	-0.8%	22.3%	(\$34.3)
32. OKLAHOMA	\$3,602	89	87	(32)	12.9%	22.4%	(\$32.3)
33. OREGON	\$3,583	88	89	(27)	-3.0%	20.2%	(\$32.3)
34. MONTANA	\$3,583	88	79	(40)	-3.7%	13.5%	(\$17.7)
35. KENTUCKY	\$3,539	87	81	(38)	-19.1%	28.5%	(\$36.7)
36. ARKANSAS	\$3,532	87	85	(35)	-0.9%	29.3%	(\$34.7)
37. ALABAMA	\$3,493	86	83	(36)	11.8%	21.8%	(\$34.8)
38. KANSAS	\$3,486	86	80	(39)	-5.1%	23.6%	(\$41.3)
39. ILLINOIS	\$3,446	85	88	(31)	-7.3%	15.6%	(\$19.5)
40. FLORIDA	\$3,386	84	87	(33)	6.0%	24.6%	(\$22.9)
41. OHIO	\$3,324	83	75	(41)	5.9%	15.6%	(\$18.0)
42. TEXAS	\$3,048	75	75	(42)	-3.9%	28.8%	(\$40.5)
43. NORTH DAKOTA	\$3,016	74	89	(45)	-20.2%	26.0%	(\$47.1)
44. NEBRASKA	\$2,955	73	71	(43)	-21.0%	38.4%	(\$62.0)
45. WEST VIRGINIA	\$2,883	71	86	(46)	-9.7%	28.5%	(\$31.9)
46. MISSISSIPPI	\$2,867	71	70	(44)	-9.3%	29.7%	(\$38.5)
47. COLORADO	\$2,745 □	68	85	(47)	1.2%	23.7%	(\$30.3)
48. SOUTH DAKOTA	\$2,705	67	59	(49)	-24.5%	25.2%	(\$22.9)
49. LOUISIANA	\$2,641	65	58	(50)	-22.0%	34.9%	(\$37.8)
50. NEW HAMPSHIRE	\$2,618 □	65	82	(48)	-0.5%	6.2%	(\$4.0)
51. VERMONT	\$2,018 □	50	43	(51)	-10.1%	29.8%	(\$23.3)

UNITED STATES \$4,053 100 100 2.5% 17.1% (\$24.9)

APP Education Appropriations per Student State and local tax revenue appropriated for current operating education expenses of public institutions per annual FTE student (TAX x \$5/ENROL). Indicates average state support to individual students without taking into account the types of institutions attended. Education approp's related to the state system's funding requirements are reported as an index (APP/SSI). Appropriations for research, agriculture, and medical are reported as a percent of total appropriations to suggest relative importance, and per capita as a need measure.

TABLE 1
SIX FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
1987-88

#6 Tuition Factor 1987-88	Tuition as percent of approp + tuft Percent Index	
1. VERMONT	70.9%	301
2. NEW HAMPSHIRE	54.1%	229
3. DELAWARE	43.8%	186
4. COLORADO	38.9%	165
5. PENNSYLVANIA	38.5%	163
6. LOUISIANA	36.3%	154
7. MICHIGAN	36.3%	154
8. OHIO	35.4%	150
9. MISSISSIPPI	33.2%	141
10. INDIANA	32.4%	138
11. WISCONSIN	31.8%	134
12. IOWA	31.3%	133
13. SOUTH CAROLINA	31.0%	131
14. MARYLAND	30.6%	130
15. NORTH DAKOTA	30.5%	129
16. VIRGINIA	30.0%	127
17. RHODE ISLAND	29.9%	127
18. SOUTH DAKOTA	29.5%	125
19. NEBRASKA	29.0%	123
20. MISSOURI	28.9%	123
21. WEST VIRGINIA	28.3%	120
22. ALABAMA	27.7%	118
23. ARKANSAS	26.5%	113
24. KENTUCKY	26.4%	112
25. OREGON	25.1%	107
26. KANSAS	25.1%	106
27. MAINE	23.8%	101
28. TENNESSEE	23.7%	101
29. MINNESOTA	23.6%	100
30. GEORGIA*	22.8%	97
31. FLORIDA	22.2%	94
32. ILLINOIS	21.7%	92
33. TEXAS	21.7%	92
34. UTAH	21.5%	91
35. ARIZONA	21.3%	90
36. MONTANA	20.8%	88
37. CONNECTICUT	20.7%	88
38. MASSACHUSETTS	20.6%	87
39. WASHINGTON	20.5%	87
40. NEW JERSEY	20.3%	86
41. NEVADA	20.0%	85
42. OKLAHOMA	19.8%	84
43. NEW YORK	18.3%	69
44. NEW MEXICO	15.7%	67
45. NORTH CAROLINA	13.9%	59
46. IDAHO	12.9%	55
47. WYOMING	11.1%	47
48. ALASKA	10.7%	45
49. HAWAII	9.8%	41
50. CALIFORNIA	9.1%	39
51. DIST COL	8.0%	34

UNITED STATES 23.8% 100

#6 Tuition Factor Student tuition revenues as a percent of total revenues from state and local government education appropriations plus student tuition revenue-- $R/(P+R+T+H)$. This ratio suggests the relative importance of student tuition as a funding source compared to state-local appropriations. High ratios may reflect a large proportion of out-of-state students paying high non-resident tuition. (PROCESS factor)

TUITION Estimated Net Tuition per Student APP x #6/(1.00-#6) 1987-88	Dollars per student	Index	Relative to system financial load Index (Rank)	10-year constant dollar change	Relative to personal disposable income/cap Index (Rank)
1. VERMONT	\$4,927	394	340 (1)	42.8%	432 (1)
2. DELAWARE	\$3,301	264	249 (2)	31.8%	280 (2)
3. NEW HAMPSHIRE	\$3,083	247	237 (3)	1.3%	216 (3)
4. PENNSYLVANIA	\$2,460	197	197 (4)	23.8%	200 (4)
5. MICHIGAN	\$2,096	168	164 (5)	51.9%	166 (7)
6. RHODE ISLAND	\$1,887	151	149 (6)	42.4%	148 (12)
7. OHIO	\$1,823	146	134 (9)	16.9%	153 (11)
8. INDIANA	\$1,788	143	129 (13)	18.3%	158 (8)
9. IOWA	\$1,782	143	131 (11)	19.6%	154 (10)
10. COLORADO	\$1,750	140	135 (8)	41.5%	135 (16)
11. WISCONSIN	\$1,750	140	139 (7)	14.3%	145 (13)
12. SOUTH CAROLINA	\$1,629	130	130 (12)	74.2%	168 (6)
13. MARYLAND	\$1,592	127	131 (10)	13.3%	112 (26)
14. VIRGINIA	\$1,568	125	121 (14)	28.2%	119 (24)
15. MAINE	\$1,539	123	117 (17)	1.6%	138 (15)
16. LOUISIANA	\$1,506	120	107 (21)	-74.2%	155 (8)
17. MISSOURI	\$1,487	119	117 (18)	19.7%	123 (21)
18. MISSISSIPPI	\$1,428	114	113 (20)	28.5%	170 (5)
19. CONNECTICUT	\$1,427	114	118 (16)	20.5%	86 (37)
20. MASSACHUSETTS	\$1,419	113	116 (19)	18.1%	96 (31)
21. NEW JERSEY	\$1,410	113	120 (15)	26.3%	88 (35)
22. GEORGIA*	\$1,378	110	106 (22)	26.7%	122 (22)
23. ALABAMA	\$1,340	107	103 (24)	25.2%	139 (14)
24. NORTH DAKOTA	\$1,322	106	98 (26)	28.0%	120 (23)
25. TENNESSEE	\$1,319	106	98 (27)	16.6%	126 (19)
26. ARKANSAS	\$1,276	102	99 (25)	24.7%	132 (17)
27. KENTUCKY	\$1,272	102	94 (31)	10.2%	130 (18)
28. MINNESOTA	\$1,261	101	97 (29)	32.6%	99 (30)
29. NEBRASKA	\$1,207	97	95 (30)	-2.7%	101 (29)
30. OREGON	\$1,204	96	97 (28)	2.2%	105 (28)
31. NEW YORK	\$1,189	95	103 (23)	-0.6%	85 (38)
32. KANSAS	\$1,167	93	87 (33)	-1.4%	95 (32)
33. WEST VIRGINIA	\$1,139	91	85 (35)	45.7%	124 (20)
34. SOUTH DAKOTA	\$1,133	91	79 (39)	-9.3%	106 (27)
35. UTAH	\$1,106	88	83 (36)	-0.5%	117 (25)
36. ALASKA	\$1,082	87	92 (32)	-10.0%	70 (48)
37. WASHINGTON	\$1,035	83	86 (34)	-9.9%	78 (41)
38. ARIZONA	\$1,033	83	81 (37)	-7.5%	87 (36)
39. NEVADA	\$1,018	81	76 (41)	-22.2%	78 (40)
40. FLORIDA	\$964	77	80 (38)	-1.2%	77 (42)
41. ILLINOIS	\$955	76	79 (40)	31.0%	71 (45)
42. MONTANA	\$938	75	68 (43)	-12.7%	90 (33)
43. OKLAHOMA	\$891	71	70 (42)	-3.9%	89 (34)
44. TEXAS	\$843	67	67 (44)	20.1%	72 (44)
45. DIST COL	\$806	65	64 (45)	30.6%	51 (50)
46. NEW MEXICO	\$777	62	55 (48)	4.1%	79 (39)
47. WYOMING	\$777	62	63 (46)	-28.5%	73 (43)
48. HAWAII	\$720	58	56 (47)	17.8%	57 (49)
49. NORTH CAROLINA	\$673	54	54 (49)	-11.2%	64 (48)
50. IDAHO	\$669	54	51 (50)	-2.4%	68 (47)
51. CALIFORNIA	\$493	39	43 (51)	55.3%	34 (51)

UNITED STATES \$1,250 100 100 20.8% 100

TUITION Net Tuition Revenues per Student Tuition revenues of public institutions per annual FTE student APP x #6/(1.00-#6). Indicates average tuition (less state appropriated student aid) paid by all resident and non-resident students without recognizing the types of institutions attended. Tuition related to the state system's funding requirements is reported as an index (TUITION/\$81). Tuition revenues per student relative to disposable personal income per capita indicates tuition level relative to resident ability to pay.

TABLE 1
SIX FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
1987-88

OUTPUT Education Appropriations & Est. Tuition per Student APP + TUITION 1978-1988	Dollars per student	Index	Relative to system financial load Index (Rank)	10-year constant dollar change	
1. DIST COL	\$10,133	191	189	(2)	13.1%
2. ALASKA	\$10,129	191	203	(1)	-17.3%
3. DELAWARE	\$7,545	142	134	(7)	25.7%
4. HAWAII	\$7,525	142	138	(5)	10.0%
5. NEW YORK	\$7,304	138	150	(3)	18.5%
6. WYOMING	\$6,979	132	134	(6)	1.3%
7. NEW JERSEY	\$6,950	131	139	(4)	28.2%
8. VERMONT	\$6,945	131	113	(13)	22.0%
9. MASSACHUSETTS	\$6,901	130	132	(9)	16.8%
10. CONNECTICUT	\$6,894	130	134	(8)	10.2%
11. MAINE	\$6,477	122	116	(12)	40.3%
12. PENNSYLVANIA	\$6,390	120	120	(10)	-0.2%
13. RHODE ISLAND	\$6,310	119	118	(11)	10.3%
14. GEORGIA*	\$6,009	113	109	(15)	28.5%
15. MICHIGAN	\$5,779	109	107	(16)	10.4%
16. NEW HAMPSHIRE	\$5,701	108	103	(18)	0.4%
17. IOWA	\$5,685	107	98	(22)	-1.9%
18. TENNESSEE	\$5,563	105	97	(23)	22.1%
19. WISCONSIN	\$5,546	105	104	(17)	-6.2%
20. INDIANA	\$5,511	104	94	(27)	0.5%
21. CALIFORNIA	\$5,413	102	112	(14)	8.1%
22. MINNESOTA	\$5,340	101	97	(24)	-3.9%
23. SOUTH CAROLINA	\$5,260	99	99	(20)	13.1%
24. VIRGINIA	\$5,231	99	95	(26)	21.7%
25. MARYLAND	\$5,207	98	101	(19)	3.1%
26. IDAHO	\$5,182	98	93	(28)	-8.0%
27. UTAH	\$5,151	97	91	(31)	-6.8%
28. OHIO	\$5,147	97	89	(34)	-9.5%
29. MISSOURI	\$5,139	97	95	(25)	-2.2%
30. NEVADA	\$5,103	96	90	(32)	-10.0%
31. WASHINGTON	\$5,044	95	99	(21)	-8.3%
32. NEW MEXICO	\$4,949	93	83	(41)	1.5%
33. NORTH CAROLINA	\$4,855	92	92	(29)	21.7%
34. ARIZONA	\$4,847	91	90	(33)	8.1%
35. ALABAMA	\$4,833	91	88	(36)	15.2%
36. KENTUCKY	\$4,811	91	84	(39)	-13.0%
37. ARKANSAS	\$4,808	91	88	(35)	4.8%
38. OREGON	\$4,787	90	91	(30)	-1.7%
39. KANSAS	\$4,653	88	82	(42)	-4.2%
40. MONTANA	\$4,501	85	76	(46)	-5.7%
41. COLORADO	\$4,495	85	82	(43)	13.8%
42. OKLAHOMA	\$4,483	85	83	(40)	9.1%
43. ILLINOIS	\$4,401	83	86	(37)	-1.0%
44. FLORIDA	\$4,349	82	85	(38)	4.3%
45. NORTH DAKOTA	\$4,338	82	76	(47)	-9.9%
46. MISSISSIPPI	\$4,295	81	80	(44)	0.8%
47. NEBRASKA	\$4,163	78	77	(45)	-16.4%
48. LOUISIANA	\$4,147	78	69	(50)	-2.4%
49. WEST VIRGINIA	\$4,023	76	71	(49)	1.2%
50. TEXAS	\$3,891	73	73	(48)	0.5%
51. SOUTH DAKOTA	\$3,838	72	63	(51)	-20.6%
UNITED STATES	\$5,303	100	100		6.3%

OUTPUT Education Appropriations and Net Tuition per Student Appropriations and tuition revenues for current operating education expenses for public institutions per annual FTE student (APP + TUITION). Indicates support for individual students without taking into account the types of institutions attended. Education appropriations and tuition related to the state system's financial support requirements is reported as an index. (OUTPUT/SSI)

INPUTS Potential Tax Revenues per Student (\$2/\$1x\$2)	Dollars per student	Index	Relative to system financial load Index (Rank)	
1. DIST COL	\$151,145	303	300	(2)
2. ALASKA	\$150,986	303	222	(1)
3. CONNECTICUT	\$98,066	197	203	(3)
4. NEW JERSEY	\$88,574	178	189	(4)
5. NEVADA	\$87,233	175	164	(5)
6. MASSACHUSETTS	\$78,730	158	161	(6)
7. FLORIDA	\$74,180	149	156	(7)
8. NEW HAMPSHIRE	\$72,925	148	141	(9)
9. HAWAII	\$66,141	133	129	(11)
10. NEW YORK	\$65,448	131	143	(8)
11. GEORGIA*	\$64,993	130	125	(12)
12. WYOMING	\$64,599	130	132	(10)
13. PENNSYLVANIA	\$62,021	124	124	(13)
14. MAINE	\$56,566	117	112	(14)
15. VERMONT	\$53,186	107	92	(27)
16. DELAWARE	\$53,017	106	100	(17)
17. MISSOURI	\$52,767	106	104	(15)
18. LOUISIANA	\$52,501	105	93	(24)
19. TENNESSEE	\$48,893	100	93	(26)
20. RHODE ISLAND	\$48,756	100	99	(18)
21. COLORADO	\$48,503	97	94	(23)
22. SOUTH DAKOTA	\$48,070	96	85	(31)
23. TEXAS	\$47,903	96	96	(19)
24. OKLAHOMA	\$47,747	96	84	(22)
25. CALIFORNIA	\$46,841	94	103	(16)
26. OHIO	\$46,768	94	86	(20)
27. MARYLAND	\$46,310	93	96	(20)
28. ILLINOIS	\$46,276	93	86	(21)
29. ARKANSAS	\$45,799	93	89	(28)
30. INDIANA	\$45,270	91	82	(36)
31. KENTUCKY	\$45,263	91	84	(32)
32. NEW MEXICO	\$44,841	90	80	(37)
33. VIRGINIA	\$44,670	90	86	(29)
34. WASHINGTON	\$44,483	89	93	(25)
35. ARIZONA	\$41,675	84	82	(33)
36. NEBRASKA	\$41,626	83	82	(34)
37. OREGON	\$40,376	81	82	(35)
38. WEST VIRGINIA	\$40,134	80	75	(40)
39. MONTANA	\$39,896	80	72	(42)
40. MICHIGAN	\$39,556	79	78	(38)
41. IDAHO	\$39,281	79	75	(41)
42. MINNESOTA	\$38,493	77	74	(42)*
43. KANSAS	\$38,013	76	71	(44)
44. SOUTH CAROLINA	\$37,570	75	75	(39)
45. IOWA	\$37,017	74	68	(46)
46. UTAH	\$35,681	72	67	(47)
47. NORTH CAROLINA	\$33,903	68	69	(45)
48. WISCONSIN	\$33,486	67	66	(48)
49. NORTH DAKOTA	\$32,779	66	61	(51)
50. MISSISSIPPI	\$31,808	64	63	(49)
51. ALABAMA	\$31,586	63	61	(50)
UNITED STATES	\$49,858	100	100	

INPUTS Potential Tax Revenue per Student These combined input factors establish a state's basic tax potential to finance public institutions relative to student enrollment load (\$2/\$1 x \$2). Reports relatively stable tax potential to finance individual student's education without taking into account the types of institutions attended. Tax potential related to the state system's financial support requirements is reported as an index. (INPUTS/SSI)

TABLE 1
SIX FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
1987-88

	PROCESS Collective Financial Actions OUTPUT/INPUTS \$4 x \$5/(1.00-\$6)		Relative to system financial load	
	Percent	Index	Index	(Rank)
1. WISCONSIN	16.0%	158	154	(1)
2. IOWA	15.4%	144	132	(5)
3. ALABAMA	15.3%	144	130	(2)
4. MICHIGAN	14.6%	137	135	(4)
5. UTAH	14.4%	138	127	(7)
6. NORTH CAROLINA	14.3%	135	136	(3)
7. DELAWARE	14.2%	134	126	(8)
8. SOUTH CAROLINA	14.0%	132	132	(6)
9. MINNESOTA	13.9%	130	125	(10)
10. MISSISSIPPI	13.5%	127	126	(9)
11. NORTH DAKOTA	13.2%	124	115	(14)
12. IDAHO	13.2%	124	118	(12)
13. VERMONT	13.1%	123	106	(22)
14. RHODE ISLAND	12.7%	119	118	(13)
15. KANSAS	12.2%	115	108	(19)
16. INDIANA	12.2%	114	103	(25)
17. OREGON	11.9%	111	113	(16)
18. VIRGINIA	11.7%	110	106	(21)
19. ARIZONA	11.6%	109	107	(20)
20. CALIFORNIA	11.6%	109	119	(11)
21. HAWAII	11.4%	107	104	(23)
22. WASHINGTON	11.3%	107	111	(17)
23. MONTANA	11.3%	108	95	(30)
24. MARYLAND	11.2%	106	109	(18)
25. NEW YORK	11.2%	105	114	(15)
26. TENNESSEE	11.2%	105	97	(27)
27. MAINE	11.1%	104	99	(26)
28. NEW MEXICO	11.0%	104	92	(35)
29. OHIO	11.0%	103	95	(31)
30. WYOMING	10.8%	102	104	(24)
31. KENTUCKY	10.8%	100	93	(32)
32. ARKANSAS	10.5%	99	96	(29)
33. PENNSYLVANIA	10.3%	97	97	(28)
34. WEST VIRGINIA	10.0%	94	88	(37)
35. NEBRASKA	10.0%	94	92	(34)
36. MISSOURI	9.7%	92	90	(36)
37. ILLINOIS	9.5%	89	92	(33)
38. OKLAHOMA	9.4%	88	87	(38)
39. COLORADO	9.3%	87	84	(40)
40. GEORGIA*	9.3%	87	84	(41)
41. MASSACHUSETTS	8.8%	82	84	(39)
42. TEXAS	8.1%	78	76	(43)
43. SOUTH DAKOTA	8.0%	75	66	(47)
44. LOUISIANA	7.9%	74	66	(48)
45. NEW JERSEY	7.8%	74	70	(42)
46. NEW HAMPSHIRE	7.8%	73	71	(44)
47. CONNECTICUT	7.0%	66	68	(45)
48. ALASKA	6.7%	63	67	(46)
49. DIST COL	6.7%	63	62	(49)
50. FLORIDA	5.9%	55	57	(50)
51. NEVADA	5.9%	55	51	(51)
UNITED STATES	10.6%	100	100	

PROCESS Collective Financial Actions The combined PROCESS factors are the financial actions that establish the degree to which the INPUT potential tax dollars per student are actually utilized to achieve the OUTPUT support level provided-- \$4 x \$5/(1.00-\$6). States with high PROCESS levels are making a substantial combined tax effort, allocation to education, and tuition charge to finance public institutions. PROCESS = OUTPUT/INPUTS. The PROCESS actions related to the state system's financial support requirements is reported as an index (PROCESS/\$80).

* The payment of high non-resident tuition by a large population of out-of-state students, substantially increases tuition revenues and correspondingly reduces appropriation requirements.

* Georgia data are estimated and included in this study to establish national rankings and U.S. totals. Do not use the Georgia data without contacting the State Higher Education Finance Officer.

TABLE 2
SIX FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
1987-88

	#1 Resident Student Source High School Grads Spring 1987	#2 Attendance Expansion Ratio 1987-88	ENROL Student Enrollment Ratio 1987-88 (#1 x #2)	#3 Tax Capacity 1986 est.	#4 Tax Effort 1986 est.	TAX Tax Revenue 1986 est. (#3 x #4)	TAX REVENUES PER STUDENT 1987-88 (TAX/ENROL)
	HS grads per 1,000 pop. Index	FTE public students per HS grad Index	Annual FTE students per 1,000 pop. Index	Dollars per capita Index	Percent Index	Dollars per capita Index	Dollars per student Index
ALABAMA	10.2 92	3.49 131	35.8 120	\$1,130 76	84.4% 84	\$953 04	\$26,645 53
ALASKA	10.7 96	2.49 93	26.6 89	\$4,015 270	114.0% 115	\$4,602 310	\$173,040 347
ARIZONA	8.4 75	4.21 158	35.3 118	\$1,472 99	99.0% 99	\$1,457 98	\$41,252 83
ARKANSAS	11.8 108	2.01 75	23.7 79	\$1,086 73	91.4% 91	\$992 67	\$41,849 84
CALIFORNIA	10.3 92	3.72 139	38.4 129	\$1,799 121	92.2% 92	\$1,659 112	\$43,191 87
COLORADO	10.5 94	3.40 127	35.6 119	\$1,725 116	83.0% 84	\$1,442 97	\$40,557 81
CONNECTICUT	12.2 109	1.61 60	19.6 66	\$1,918 129	98.4% 98	\$1,889 127	\$96,545 194
DELAWARE	12.1 108	2.85 107	34.5 116	\$1,829 123	80.4% 80	\$1,471 99	\$42,624 85
DIST. COL.	8.6 77	1.43 54	12.3 41	\$1,859 125	139.0% 140	\$2,595 175	\$210,978 423
FLORIDA	8.0 71	2.57 96	20.4 69	\$1,517 102	78.2% 78	\$1,187 80	\$58,030 116
GEORGIA**	10.2 92	2.03 74	20.8 70	\$1,353 91	91.7% 92	\$1,240 83	\$59,587 119
HAWAII	12.3 110	2.11 79	26.1 87	\$1,725 116	102.2% 102	\$1,762 119	\$67,581 136
IDAHO	12.5 111	2.37 89	29.5 99	\$1,160 78	88.4% 88	\$1,025 69	\$34,717 70
ILLINOIS	11.6 104	2.62 98	30.5 102	\$1,413 95	107.1% 107	\$1,513 102	\$49,560 98
INDIANA	11.7 104	2.45 92	28.6 96	\$1,294 87	94.0% 94	\$1,216 82	\$42,561 85
IOWA	13.2 118	2.50 94	32.9 110	\$1,219 82	115.0% 116	\$1,413 95	\$42,886 88
KANSAS	11.6 104	3.31 124	38.3 129	\$1,457 98	94.0% 94	\$1,370 92	\$35,732 72
KENTUCKY	11.0 98	2.36 89	26.0 87	\$1,175 79	86.7% 87	\$1,018 69	\$39,255 79
LOUISIANA	10.3 92	2.58 97	26.6 89	\$1,398 94	87.1% 87	\$1,217 82	\$45,722 92
MAINE	13.2 118	1.73 65	22.8 77	\$1,338 90	104.2% 104	\$1,394 94	\$61,032 122
MARYLAND	11.8 106	2.80 105	33.1 111	\$1,532 103	103.7% 104	\$1,588 107	\$48,011 96
MASSACHUSETTS	14.1 126	1.53 57	21.5 72	\$1,695 114	112.1% 112	\$1,901 128	\$88,266 177
MICHIGAN	12.7 114	2.81 105	35.7 120	\$1,413 95	119.7% 120	\$1,691 114	\$47,337 95
MINNESOTA	13.7 123	2.85 107	39.0 131	\$1,502 101	109.7% 110	\$1,648 111	\$42,228 85
MISSISSIPPI	11.1 99	2.86 107	31.8 107	\$1,011 68	94.0% 94	\$951 64	\$29,914 60
MISSOURI	11.2 100	2.30 86	25.6 86	\$1,353 91	83.4% 83	\$1,129 76	\$44,011 88
MONTANA	12.6 113	2.54 95	32.0 107	\$1,279 86	105.7% 106	\$1,353 91	\$42,292 85
NEBRASKA	12.6 113	2.66 100	33.6 113	\$1,398 94	93.0% 94	\$1,309 88	\$38,962 78
NEVADA	9.1 81	2.73 103	24.9 83	\$2,171 146	84.9% 85	\$1,408 95	\$56,604 114
NEW HAMPSHIRE	12.3 110	1.89 71	23.2 78	\$1,695 114	85.0% 85	\$1,101 74	\$47,374 95
NEW JERSEY	12.1 108	1.65 62	20.0 67	\$1,770 119	103.9% 104	\$1,838 124	\$91,987 185
NEW MEXICO	11.4 102	2.79 104	31.8 107	\$1,427 96	83.8% 84	\$1,193 80	\$37,471 75
NEW YORK	10.9 97	2.15 81	23.4 78	\$1,532 103	157.1% 157	\$2,406 162	\$102,801 208
NORTH CAROLINA	10.9 97	3.43 129	37.3 125	\$1,264 85	95.1% 95	\$1,201 81	\$32,225 65
NORTH DAKOTA	12.3 110	3.62 136	44.4 149	\$1,457 98	85.4% 85	\$1,244 84	\$28,006 58
OHIO	12.5 111	2.35 88	29.3 98	\$1,368 92	101.0% 102	\$1,391 94	\$47,531 95
OKLAHOMA	10.7 96	2.90 109	31.1 104	\$1,487 100	83.5% 84	\$1,242 84	\$39,889 80
OREGON	10.6 95	3.33 125	35.4 119	\$1,427 96	95.5% 96	\$1,363 92	\$38,565 77
PENNSYLVANIA	12.1 109	1.78 67	21.6 72	\$1,338 90	101.4% 101	\$1,357 91	\$62,670 126
RHODE ISLAND	10.8 97	2.48 93	26.9 90	\$1,338 90	113.0% 113	\$1,513 102	\$56,238 113
SOUTH CAROLINA	10.6 95	2.87 107	30.5 102	\$1,145 77	95.0% 95	\$1,088 73	\$35,687 72
SOUTH DAKOTA	12.1 109	2.06 77	25.1 84	\$1,205 81	91.2% 91	\$1,099 74	\$43,843 88
TENNESSEE	10.4 93	2.43 91	25.3 85	\$1,204 85	82.2% 82	\$1,039 70	\$41,020 82
TEXAS	10.1 90	3.26 122	32.9 110	\$1,576 106	76.9% 77	\$1,212 82	\$36,841 74
UTAH	13.3 119	2.53 95	33.8 113	\$1,204 81	105.5% 106	\$1,271 85	\$37,657 76
VERMONT	11.0 99	2.48 93	27.4 92	\$1,457 98	82.9% 83	\$1,353 91	\$48,406 99
VIRGINIA	11.3 101	2.91 109	33.0 111	\$1,472 99	86.7% 87	\$1,276 86	\$38,727 78
WASHINGTON	11.3 101	2.98 112	33.8 113	\$1,502 101	99.4% 99	\$1,493 100	\$44,224 89
WEST VIRGINIA	12.1 108	2.30 86	27.8 93	\$1,115 75	100.9% 101	\$1,126 76	\$40,510 81
WISCONSIN	13.1 118	3.01 113	39.5 133	\$1,323 89	129.1% 129	\$1,708 115	\$43,220 87
WYOMING	11.7 105	3.15 118	36.8 123	\$2,379 160	110.0% 110	\$2,615 176	\$71,027 142
UNITED STATES	11.2 100	2.67 100	29.8 100	\$1,487 100	100.0% 100	\$1,487 100	\$49,858 100

**Data estimated

TABLE 2
SIX FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
1987-88

TABLE 2 SIX FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION 1987-88	#5 Allocation to Public Higher Education 1987-88	ALLOCATION/ ENROLLMENT/ RATIO 1987-88 (\$5/ENROL)	System Support Index 1984-85	APP Education Appropriations per student 1987-88 (TAX x #5/ENROL)	#6 Tuition Factor 1987-88						
	Education approp as a percent of tax revenues Index	Percent alloc. relative to student enroll load	Index	SSI	Dollars per student	Index	Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)	Tuition as percent of approp. plus tuition Percent	Index	
ALABAMA	13.1%	161	0.37	134	104	\$3,493	86	83	21.8% (\$34.8)	27.7%	118
ALASKA	5.2%	64	0.20	72	94	\$9,048	223	237	7.5% (\$19.5)	10.7%	45
ARIZONA	9.2%	114	0.26	96	102	\$3,814	94	92	18.6% (\$30.7)	21.3%	90
ARKANSAS	8.4%	104	0.36	131	103	\$3,532	87	85	29.3% (\$34.7)	26.5%	113
CALIFORNIA	11.4%	140	0.30	109	91	\$4,920	121	133	9.7% (\$20.3)	9.1%	39
COLORADO	6.8%	83	0.19	70	104	\$2,745	68	65	23.7% (\$30.3)	38.9%	165
CONNECTICUT	5.7%	70	0.29	106	97	\$5,468	135	139	16.2% (\$20.7)	20.7%	88
DELAWARE	10.0%	122	0.29	106	106	\$4,244	105	99	7.5% (\$11.8)	43.8%	186
DIST COL	4.4%	54	0.36	132	101	\$9,326	230	228	0.0% \$0.0	8.0%	34
FLORIDA	5.8%	72	0.29	105	96	\$3,386	84	87	24.9% (\$22.9)	22.2%	94
GEORGIA**	7.8%	96	0.37	137	104	\$4,631	114	110	23.0% (\$28.9)	22.9%	97
HAWAII	10.1%	124	0.39	142	103	\$6,805	168	163	18.9% (\$41.3)	9.8%	41
IDAHO	13.0%	160	0.44	162	105	\$4,513	111	106	11.6% (\$17.6)	12.9%	55
ILLINOIS	7.0%	86	0.23	84	97	\$3,446	85	88	15.6% (\$19.5)	21.7%	92
INDIANA	8.7%	108	0.31	112	111	\$3,723	92	83	14.8% (\$18.5)	32.4%	138
IOWA	9.1%	112	0.28	101	109	\$3,903	96	88	16.3% (\$24.9)	31.3%	133
KANSAS	9.8%	120	0.25	93	107	\$3,486	86	80	23.6% (\$41.3)	25.1%	106
KENTUCKY	9.0%	111	0.35	127	108	\$3,539	87	81	28.5% (\$36.7)	26.4%	112
LOUISIANA	5.8%	71	0.22	80	113	\$2,641	65	58	34.9% (\$37.8)	36.3%	154
MAINE	8.1%	100	0.35	130	105	\$4,938	122	116	6.0% (\$7.2)	23.8%	101
MARYLAND	7.5%	93	0.23	84	87	\$3,615	89	92	22.3% (\$34.3)	30.6%	130
MASSACHUSETTS	6.2%	76	0.29	106	98	\$5,482	135	138	4.9% (\$6.1)	20.8%	87
MICHIGAN	7.8%	96	0.22	80	102	\$3,684	91	89	12.2% (\$18.4)	26.3%	154
MINNESOTA	9.7%	119	0.25	91	104	\$4,080	101	97	13.9% (\$25.8)	23.6%	100
MISSISSIPPI	9.8%	118	0.30	111	101	\$2,867	71	70	29.7% (\$38.5)	33.2%	141
MISSOURI	8.3%	102	0.32	119	102	\$3,652	90	88	12.7% (\$13.6)	28.9%	123
MONTANA	8.4%	104	0.26	97	111	\$3,563	88	79	13.5% (\$17.7)	20.8%	88
NEBRASKA	7.8%	93	0.23	83	102	\$2,955	73	71	38.4% (\$62.0)	29.0%	123
NEVADA	7.2%	89	0.29	106	107	\$4,085	101	94	12.7% (\$14.8)	20.0%	85
NEW HAMPSHIRE	5.5%	68	0.24	87	104	\$2,618	65	62	6.2% (\$4.0)	54.1%	229
NEW JERSEY	6.0%	74	0.30	111	94	\$5,540	127	145	21.0% (\$29.3)	20.3%	86
NEW MEXICO	11.1%	137	0.35	125	113	\$4,172	103	91	21.3% (\$36.0)	15.7%	67
NEW YORK	5.0%	73	0.25	93	92	\$6,115	151	164	14.1% (\$23.6)	16.3%	69
NORTH CAROLINA	13.0%	160	0.35	128	99	\$4,182	103	104	21.2% (\$41.8)	13.9%	59
NORTH DAKOTA	10.8%	132	0.24	89	108	\$3,016	74	69	26.0% (\$47.1)	30.5%	129
OHIO	7.0%	86	0.24	88	109	\$3,324	82	75	15.6% (\$18.0)	35.4%	150
OKLAHOMA	9.0%	111	0.29	106	102	\$3,602	89	87	22.4% (\$32.3)	19.8%	84
OREGON	9.3%	114	0.28	96	99	\$3,583	88	89	20.3% (\$32.3)	25.1%	107
PENNSYLVANIA	6.1%	77	0.29	106	100	\$3,930	97	97	6.3% (\$5.7)	38.5%	163
RHODE ISLAND	7.9%	97	0.29	107	101	\$4,423	109	108	2.4% (\$3.0)	29.9%	127
SOUTH CAROLINA	10.2%	125	0.33	122	100	\$3,632	90	90	27.8% (\$42.7)	31.0%	131
SOUTH DAKOTA	6.2%	76	0.25	90	114	\$2,705	67	59	25.2% (\$22.9)	29.5%	125
TENNESSEE	10.3%	127	0.41	150	108	\$4,244	105	97	18.6% (\$24.5)	23.7%	101
TEXAS	8.3%	102	0.25	92	100	\$3,048	75	75	28.8% (\$40.5)	21.7%	92
UTAH	10.7%	132	0.32	117	107	\$4,045	100	93	11.7% (\$18.0)	21.5%	91
VERMONT	4.1%	50	0.15	55	116	\$2,018	50	43	29.6% (\$23.3)	70.9%	301
VIRGINIA	9.5%	116	0.29	105	104	\$3,664	90	87	21.1% (\$32.3)	30.0%	127
WASHINGTON	9.1%	112	0.27	99	96	\$4,010	99	103	10.2% (\$15.3)	20.5%	87
WEST VIRGINIA	7.1%	88	0.26	94	107	\$2,883	71	66	28.5% (\$31.9)	28.3%	120
WISCONSIN	8.6%	108	0.22	82	101	\$3,759	94	93	11.2% (\$19.0)	31.6%	134
WYOMING	8.7%	107	0.24	87	98	\$6,203	153	156	9.7% (\$24.5)	11.1%	47
UNITED STATES	8.1%	100	0.27	100	100	\$4,053	100	100	17.1% (\$24.9)	23.6%	100

**Data estimated

TABLE 2
SIX FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
1987-88

	TUITION Net Tuition per student 1987-88 APP x \$6/(1 - %6)			OUTPUT Education Appropriations & Net Tuition per student (APP + TUITION)			INPUTS Potential Tax Revenues per student (\$3/01x02)			PROCESS (OUTPUT/INPUT) Collective Financial Actions \$4x05/(1 - %6)		
	Dollars per student	Index	Relative to system financial load Index	Relative to personal disposable income/cap Index	Dollars per student	Index	Dollars per student	Index	Relative to system financial load Index	Percent	Index	Relative to system financial load Index
ALABAMA	\$1,340	107	103	139	\$4,833	91	\$31,506	63	61	15.3%	144	138
ALASKA	\$1,082	87	92	70	\$10,129	191	\$150,986	303	322	6.7%	63	67
ARIZONA	\$1,033	83	81	87	\$4,847	91	\$41,675	84	82	11.0%	109	107
ARKANSAS	\$1,276	102	99	132	\$4,808	91	\$46,799	92	89	10.5%	99	96
CALIFORNIA	\$493	39	43	34	\$5,413	102	\$46,841	94	103	11.0%	109	119
COLORADO	\$1,750	140	135	135	\$4,495	85	\$48,503	97	94	9.3%	87	84
CONNECTICUT	\$1,427	114	118	86	\$6,894	130	\$98,066	197	203	7.0%	66	68
DELAWARE	\$3,301	264	249	260	\$7,545	142	\$53,017	106	100	14.2%	134	126
DIST COL	\$806	85	64	51	\$10,133	191	\$151,145	303	300	6.7%	63	62
FLORIDA	\$964	77	80	77	\$4,349	82	\$74,180	149	155	5.9%	55	57
GEORGIA**	\$1,378	110	106	122	\$6,009	113	\$64,992	130	125	9.2%	87	84
HAWAII	\$720	58	56	57	\$7,525	142	\$66,141	133	129	11.4%	107	104
IDAH0	\$669	54	51	66	\$5,182	98	\$39,281	79	75	13.2%	124	118
ILLINOIS	\$955	76	79	71	\$4,401	83	\$46,276	93	96	9.5%	89	92
INDIANA	\$1,788	143	129	158	\$5,511	104	\$45,270	91	82	12.2%	114	103
IOWA	\$1,782	143	131	154	\$5,685	107	\$37,017	74	68	15.4%	144	132
KANSAS	\$1,167	93	87	95	\$4,653	88	\$38,013	76	71	12.2%	115	108
KENTUCKY	\$1,272	102	94	130	\$4,811	91	\$45,263	91	84	10.6%	100	93
LOUISIANA	\$1,506	120	107	155	\$4,147	78	\$52,501	105	93	7.9%	74	66
MAINE	\$1,539	123	117	138	\$6,477	122	\$58,566	117	112	11.1%	104	99
MARYLAND	\$1,592	127	131	112	\$5,207	98	\$46,310	93	96	11.2%	106	109
MASSACHUSETTS	\$1,419	113	116	96	\$6,901	130	\$78,730	158	161	8.8%	82	84
MICHIGAN	\$2,096	168	164	166	\$5,779	109	\$39,556	79	78	14.6%	137	135
MINNESOTA	\$1,261	101	97	99	\$5,340	101	\$38,493	77	74	13.9%	130	125
MISSISS[PP]	\$1,428	114	113	170	\$4,295	81	\$31,808	64	63	13.5%	127	126
MISSOURI	\$1,487	119	117	123	\$5,139	97	\$52,787	106	104	9.7%	92	90
MONTANA	\$938	75	68	90	\$4,501	85	\$39,995	80	72	11.3%	106	95
NEBRASKA	\$1,207	97	95	101	\$4,163	78	\$41,628	83	82	10.0%	94	92
NEVADA	\$1,018	81	76	78	\$5,103	96	\$87,233	175	164	5.9%	55	51
NEW HAMPSHIRE	\$3,083	247	237	216	\$5,701	108	\$72,925	146	141	7.8%	73	71
NEW JERSEY	\$1,410	113	120	88	\$8,950	131	\$88,574	178	189	7.8%	74	78
NEW MEXICO	\$777	62	55	79	\$4,949	93	\$44,841	90	80	11.0%	104	92
NEW YORK	\$1,189	95	103	85	\$7,304	138	\$65,448	131	143	11.2%	105	114
NORTH CAROLINA	\$673	54	54	64	\$4,855	92	\$33,903	68	69	14.3%	135	136
NORTH DAKOTA	\$1,322	106	98	120	\$4,338	82	\$32,779	66	61	13.2%	124	115
OHIO	\$1,823	146	134	153	\$5,147	97	\$46,768	94	86	11.0%	103	95
OKLAHOMA	\$891	71	70	89	\$4,493	85	\$47,747	96	94	9.4%	88	87
OREGON	\$1,204	96	97	105	\$4,787	90	\$40,376	81	82	11.9%	111	113
PENNSYLVANIA	\$2,460	197	197	200	\$6,390	120	\$62,021	124	124	10.3%	97	97
RHODE ISLAND	\$1,887	151	149	148	\$6,310	119	\$49,756	100	99	12.7%	119	118
SOUTH CAROLINA	\$1,629	130	130	168	\$5,260	99	\$37,570	75	75	14.0%	132	132
SOUTH DAKOTA	\$1,133	91	79	106	\$3,838	72	\$48,070	96	85	8.0%	75	66
TENNESSEE	\$1,319	106	98	126	\$5,563	105	\$48,893	100	93	11.2%	105	97
TEXAS	\$843	67	67	72	\$3,891	73	\$47,903	96	96	8.1%	76	76
UTAH	\$1,106	88	83	117	\$5,151	97	\$35,681	72	67	14.4%	136	127
VERMONT	\$4,927	394	340	432	\$6,945	131	\$53,186	107	92	13.1%	123	106
VIRGINIA	\$1,568	125	121	119	\$5,231	99	\$44,670	90	86	11.7%	110	106
WASHINGTON	\$1,035	83	86	78	\$5,044	95	\$44,483	89	93	11.3%	107	111
WEST VIRGINIA	\$1,139	91	85	124	\$4,023	76	\$40,134	80	75	10.0%	94	88
WISCONSIN	\$1,750	140	139	145	\$5,546	105	\$33,486	67	66	16.6%	156	154
WYOMING	\$777	62	63	73	\$6,979	132	\$64,599	130	132	10.8%	102	104
UNITED STATES	\$1,250	100	100	100	\$5,303	100	\$49,858	100	100	10.0%	100	100

**Data estimated

TABLE 3
THE BASIC DATA
1987-88.

	A	B	C	D	E	Fa	Fb	Fc	G	H	I
	Resident Population July 1988 (000)	High School Graduates Spring 87	Annual FTE Public Enrollment 1987-88	Tax Capacity 1986 est. (000,000)	Tax Revenues 1986 est. (000,000)	State Approp 1987-88 (000,000)	Local Approp. 1987-88 (000,00)	State Res-Ag-Med App 87-88 (000,000)	System Support Index 1984-85	Net Tuition Rev 87-88 (000,0000)	Personal Disposable Income 86 (000,000)
ALABAMA	4,050	41,505	144,906	\$4,577.0	\$3,861.0	\$645.0	\$2.2	\$141.1	104	\$194.2	\$38,984
ALASKA	532	5,692	14,147	\$2,136.0	\$2,448.0	\$137.6	\$0.8	\$10.4	94	\$15.3	\$8,283
ARIZONA	3,279	27,500	115,825	\$4,827.0	\$4,778.0	\$430.1	\$112.3	\$100.7	102	\$119.7	\$39,004
ARKANSAS	2,371	28,028	56,202	\$2,574.0	\$2,352.0	\$280.7	\$0.0	\$82.2	103	\$71.7	\$22,892
CALIFORNIA	27,001	279,087	1,037,253	\$48,586.0	\$44,800.0	\$5,045.4	\$607.3	\$549.1	91	\$511.5	\$390,732
COLORADO	3,266	34,200	116,157	\$5,834.0	\$4,711.0	\$402.1	\$15.7	\$99.0	104	\$203.3	\$42,432
CONNECTICUT	3,193	38,833	62,458	\$6,125.0	\$6,030.0	\$407.6	\$0.0	\$66.1	97	\$89.1	\$52,739
DELAWARE	633	7,674	21,842	\$1,158.0	\$931.0	\$100.2	\$0.0	\$7.5	106	\$72.1	\$8,048
D.C.	625	5,378	7,688	\$1,162.0	\$1,622.0	\$0.0	\$71.7	\$0.0	101	\$6.2	\$9,861
FLORIDA	11,694	93,005	239,134	\$17,739.0	\$13,877.0	\$1,077.4	\$0.0	\$267.8	96	\$230.5	\$146,501
GEORGIA**	6,100	62,426	127,000	\$8,254.0	\$7,565.0	\$759.0	\$5.2	\$176.0	104	\$175.0	\$68,807
IDAHO	1,065	13,148	27,774	\$1,837.0	\$1,877.0	\$233.0	\$0.0	\$44.0	103	\$20.0	\$13,444
ILLINOIS	1,002	12,481	29,582	\$1,162.0	\$1,027.0	\$144.7	\$6.4	\$17.6	105	\$19.8	\$9,882
ILLINOIS	11,551	134,527	352,664	\$16,320.0	\$17,476.0	\$1,224.6	\$215.5	\$224.7	97	\$336.8	\$154,663
INDIANA	5,503	64,212	157,258	\$7,119.0	\$6,693.0	\$687.1	\$0.1	\$101.8	111	\$281.2	\$62,287
IOWA	2,850	37,520	93,876	\$3,475.0	\$4,026.0	\$416.4	\$21.1	\$71.1	109	\$167.3	\$33,002
KANSAS	2,459	28,516	94,256	\$3,583.0	\$3,368.0	\$359.4	\$70.8	\$101.6	107	\$110.0	\$30,236
KENTUCKY	3,726	40,949	96,702	\$4,377.0	\$3,796.0	\$478.9	\$0.0	\$136.7	108	\$123.0	\$36,544
LOUISIANA	4,499	46,483	119,789	\$6,289.0	\$5,477.0	\$486.3	\$0.0	\$169.9	113	\$180.4	\$43,875
MAINE	1,172	15,519	26,773	\$1,568.0	\$1,634.0	\$140.6	\$0.0	\$8.4	105	\$41.2	\$13,094
MARYLAND	4,461	52,754	147,549	\$6,833.0	\$7,084.0	\$593.4	\$93.0	\$153.0	97	\$234.9	\$63,217
MASSACHUSETTS	5,834	81,990	125,620	\$9,890.0	\$11,088.0	\$724.4	\$0.0	\$35.7	98	\$178.2	\$86,397
MICHIGAN	9,139	116,150	326,422	\$12,912.0	\$15,452.0	\$1,252.6	\$117.6	\$167.8	102	\$684.1	\$115,196
MINNESOTA	4,213	57,757	164,368	\$6,327.0	\$6,941.0	\$779.1	\$0.0	\$108.5	104	\$207.2	\$53,650
MISSISSIPPI	2,624	29,118	83,406	\$2,653.0	\$2,495.0	\$320.6	\$19.4	\$100.9	101	\$119.1	\$22,061
MISSOURI	5,064	56,500	129,855	\$6,852.0	\$5,715.0	\$503.1	\$40.2	\$69.1	102	\$193.1	\$61,081
MONTANA	817	10,285	26,128	\$1,045.0	\$1,105.0	\$105.1	\$2.5	\$14.5	111	\$24.5	\$8,500
NEBRASKA	1,598	20,143	53,668	\$2,234.0	\$2,091.0	\$228.1	\$29.5	\$99.0	102	\$64.8	\$19,219
NEVADA	967	8,800	24,062	\$2,099.0	\$1,362.0	\$112.6	\$0.0	\$14.3	107	\$24.5	\$12,611
NEW HAMPSHIRE	1,027	12,624	23,874	\$1,741.0	\$1,131.0	\$66.6	\$0.0	\$4.1	104	\$73.6	\$14,703
NEW JERSEY	7,625	92,459	152,358	\$13,495.0	\$14,015.0	\$964.9	\$102.8	\$223.7	94	\$214.9	\$123,041
NEW MEXICO	1,479	16,900	47,077	\$2,111.0	\$1,764.0	\$238.3	\$11.3	\$53.2	113	\$36.6	\$14,650
NEW YORK	17,795	193,780	416,466	\$27,257.0	\$42,813.0	\$2,658.8	\$307.3	\$419.4	92	\$495.0	\$248,953
NORTH CAROLINA	6,331	68,797	236,027	\$8,002.0	\$7,606.0	\$1,204.7	\$47.1	\$264.8	99	\$158.9	\$66,840
NORTH DAKOTA	679	6,332	30,172	\$989.0	\$845.0	\$122.4	\$0.6	\$32.0	108	\$39.9	\$7,517
OHIO	10,748	133,979	314,449	\$14,706.0	\$14,946.0	\$1,207.9	\$30.7	\$193.5	109	\$573.3	\$128,408
OKLAHOMA	3,306	35,514	102,960	\$4,916.0	\$4,107.0	\$466.8	\$11.0	\$106.9	102	\$91.7	\$33,129
OREGON	2,702	28,666	95,526	\$3,857.0	\$3,684.0	\$337.6	\$91.9	\$87.2	99	\$115.0	\$31,012
PENNSYLVANIA	11,894	144,400	256,688	\$15,920.0	\$16,138.0	\$1,024.3	\$51.8	\$87.4	100	\$631.5	\$146,239
RHODE ISLAND	975	10,575	26,228	\$1,305.0	\$1,475.0	\$118.9	\$0.0	\$2.9	101	\$49.5	\$12,442
SOUTH CAROLINA	3,381	35,940	103,035	\$3,871.0	\$3,677.0	\$505.1	\$13.3	\$144.2	100	\$167.8	\$32,747
SOUTH DAKOTA	708	8,597	17,745	\$853.0	\$778.0	\$64.2	\$0.0	\$16.2	114	\$20.1	\$7,597
TENNESSEE	4,800	50,131	121,600	\$6,067.0	\$4,988.0	\$633.7	\$0.0	\$117.6	108	\$160.4	\$50,392
TEXAS	16,689	168,430	549,191	\$26,308.0	\$20,233.0	\$2,170.9	\$178.4	\$675.5	100	\$463.0	\$194,472
UTAH	1,664	22,205	56,165	\$2,004.0	\$2,115.0	\$257.2	\$0.0	\$30.0	107	\$62.1	\$15,768
VERMONT	541	5,968	14,816	\$788.0	\$732.0	\$42.5	\$0.0	\$12.6	116	\$73.0	\$6,174
VIRGINIA	5,795	65,677	190,978	\$8,531.0	\$7,396.0	\$879.0	\$7.9	\$187.2	104	\$299.4	\$76,128
WASHINGTON	4,463	50,499	150,686	\$6,703.0	\$6,664.0	\$672.6	\$0.0	\$68.4	96	\$155.9	\$59,309
WEST VIRGINIA	1,917	23,185	53,271	\$2,138.0	\$2,158.0	\$214.8	\$0.0	\$61.2	107	\$60.7	\$17,673
WISCONSIN	4,783	62,877	189,035	\$6,330.0	\$8,170.0	\$699.6	\$108.8	\$90.8	101	\$330.8	\$57,776
WYOMING	507	5,933	18,669	\$1,206.0	\$1,326.0	\$117.2	\$11.0	\$12.4	98	\$14.5	\$5,375
UNITED STATES	241,096	2,695,640	7,189,380	\$358,445.0	\$358,445.0	\$32,743.1	\$2,405.2	\$6,009.7	100	\$8,986.3	\$3,017,588

**Data estimated

TABLE 4
SEVEN FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
HISTORICAL

		#1 Resident Student Source High School Grads		#2 Attendance Expansion Ratio		#3 ENROL Student Enrollment (#1 x #2)		#3 Tax Capacity		#4 Tax Effort		TAX Tax Revenue (#3 x #4)		TAX REVENUES PER STUDENT (TAX/ENROL)	
		HS gradâ per 1,000 pop. Index		FTE public students per HS grad Index		Annual FTE students per 1,000 pop. Index		Dollars per capita Index		Percent Index		Dollars per capita Index		Dollars per student Index	
ALABAMA	1977-78	13.5	95	2.73	125	36.9	119	\$554	77	80.6%	81	\$446	62	\$12,107	52
	1979-80	13.3	95	2.72	123	36.2	117	\$627	76	82.0%	82	\$514	62	\$14,223	53
	1980-81	12.6	93	2.97	128	37.5	118	\$660	76	85.7%	86	\$565	65	\$15,072	55
	1981-82	12.5	94	2.99	125	37.2	117	\$719	76	85.2%	85	\$612	65	\$16,466	55
	1982-83	12.5	96	2.97	122	37.2	117	\$767	74	90.6%	91	\$694	67	\$18,692	58
	1983-84	12.1	97	3.02	122	36.7	118	\$818	74	87.1%	87	\$713	64	\$19,403	54
	1984-85	11.5	96	3.05	121	35.0	116	\$880	75	86.6%	87	\$762	65	\$21,752	56
	1985-86	10.8	95	3.23	124	35.0	118	\$977	75	88.0%	89	\$865	66	\$24,743	56
	1986-87	9.9	89	3.59	133	35.3	119	\$1,057	75	87.4%	87	\$923	66	\$26,122	55
	1987-88	10.2	92	3.49	131	35.8	120	\$1,130	76	84.4%	84	\$953	64	\$26,645	53
ALASKA	1977-78	12.2	85	2.05	94	25.0	80	\$1,129	157	94.4%	94	\$1,066	148	\$42,672	184
	1979-80	13.2	95	1.99	90	26.3	85	\$1,527	185	116.4%	116	\$1,777	215	\$67,654	253
	1980-81	13.3	98	2.19	94	29.2	92	\$1,884	217	129.0%	129	\$2,430	280	\$83,191	305
	1981-82	15.4	116	2.06	86	31.7	99	\$2,457	259	166.2%	166	\$4,085	431	\$128,670	433
	1982-83	13.2	101	2.56	105	33.8	107	\$3,333	324	184.5%	184	\$6,148	597	\$181,694	561
	1983-84	12.5	100	2.58	104	32.4	104	\$3,479	313	179.7%	180	\$6,251	562	\$193,042	541
	1984-85	11.4	96	2.62	104	29.8	99	\$3,198	272	165.9%	166	\$5,306	451	\$177,915	456
	1985-86	10.7	94	2.49	96	26.6	90	\$3,146	241	161.5%	161	\$5,080	389	\$190,977	434
	1986-87	10.8	97	2.53	94	27.2	91	\$3,642	259	128.4%	128	\$4,674	332	\$172,013	364
	1987-88	10.7	96	2.49	93	26.6	89	\$4,015	270	114.8%	115	\$4,602	310	\$173,040	347
ARIZONA	1977-78	11.6	81	4.62	212	53.6	172	\$669	93	105.7%	106	\$707	98	\$13,204	57
	1979-80	13.0	94	3.88	175	50.6	164	\$751	91	109.4%	109	\$821	100	\$16,237	61
	1980-81	12.0	88	4.08	176	49.0	154	\$788	91	114.6%	115	\$903	104	\$18,438	67
	1981-82	10.4	78	4.58	191	47.6	149	\$839	88	117.4%	117	\$985	104	\$20,678	70
	1982-83	10.0	77	4.71	194	47.3	149	\$913	89	105.9%	106	\$967	94	\$20,449	63
	1983-84	10.3	82	4.30	173	44.4	143	\$1,063	96	91.8%	92	\$976	88	\$21,973	62
	1984-85	9.0	75	4.83	191	43.2	143	\$1,141	97	91.2%	91	\$1,041	89	\$24,095	62
	1985-86	9.1	80	4.00	154	36.5	123	\$1,285	98	95.1%	95	\$1,221	94	\$33,421	76
	1986-87	8.6	78	4.33	161	37.3	125	\$1,391	99	96.4%	96	\$1,342	95	\$35,936	76
	1987-88	8.4	75	4.21	158	35.3	118	\$1,472	99	99.0%	99	\$1,457	98	\$41,252	83
ARKANSAS	1977-78	13.2	92	1.76	81	23.2	75	\$568	79	77.6%	78	\$441	61	\$18,992	82
	1979-80	13.0	94	1.82	82	23.7	77	\$644	78	80.2%	80	\$516	63	\$21,773	81
	1980-81	13.2	97	1.84	79	24.3	77	\$671	77	81.4%	81	\$546	63	\$22,491	82
	1981-82	13.2	99	1.84	77	24.3	76	\$747	79	85.5%	86	\$639	67	\$26,278	80
	1982-83	13.4	102	1.82	75	24.4	77	\$840	82	78.9%	79	\$663	64	\$27,210	84
	1983-84	12.7	101	1.91	77	24.2	78	\$873	78	81.2%	81	\$709	64	\$29,265	82
	1984-85	12.0	101	1.96	78	23.5	78	\$913	78	82.7%	83	\$755	64	\$32,103	82
	1985-86	11.6	102	2.00	77	23.2	78	\$1,009	77	84.1%	84	\$848	65	\$36,509	83
	1986-87	11.6	105	2.03	75	23.5	79	\$1,039	74	91.3%	91	\$948	67	\$40,276	85
	1987-88	11.8	106	2.01	75	23.7	79	\$1,086	73	91.4%	91	\$992	67	\$41,849	84

TABLE 4
SEVEN FACTORS
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		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (\$5/ENROL)		System Support Index	AFF Education Appropriations per student (TAX x \$5/ENROL)			#6 Tuition Factor	
		Education approp. as a percent of tax revenues Index		Percent alloc. relative to student enroll load Index		SSI	Dollars per student	Index	Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)	Tuition as a percent of approp. plus tuition Percent Index
ALABAMA	1977-78	13.2%	151	0.36	127	104	\$1,594	79	76	21.9% (\$16.5)	25.5% 123
	1979-80	12.6%	143	0.35	122	104	\$1,798	76	73	21.9% (\$18.2)	25.8% 125
	1980-81	13.2%	144	0.35	122	104	\$1,991	80	76	21.9% (\$20.9)	26.1% 123
	1981-82	12.2%	134	0.33	115	104	\$2,002	74	72	22.0% (\$20.9)	26.6% 122
	1982-83	11.5%	134	0.31	115	104	\$2,155	77	74	22.0% (\$22.6)	28.0% 121
	1983-84	13.0%	154	0.35	130	104	\$2,530	84	80	19.6% (\$22.7)	27.5% 116
	1984-85	14.4%	161	0.41	139	104	\$3,136	90	86	21.7% (\$30.5)	25.1% 110
	1985-86	15.9%	188	0.46	160	104	\$3,943	106	102	21.1% (\$36.8)	21.6% 94
	1986-87	12.7%	153	0.36	129	104	\$3,312	85	82	22.9% (\$34.7)	27.5% 119
	1987-88	13.1%	161	0.37	134	104	\$3,493	86	83	21.8% (\$34.8)	27.7% 118
ALASKA	1977-78	13.2%	152	0.53	189	94	\$5,638	280	297	12.5% (\$20.2)	9.8% 47
	1979-80	10.7%	121	0.41	142	94	\$7,255	306	326	11.7% (\$25.2)	7.7% 37
	1980-81	9.5%	104	0.33	113	94	\$7,944	317	337	11.4% (\$29.9)	7.8% 37
	1981-82	6.9%	76	0.22	76	94	\$8,856	329	350	11.0% (\$34.7)	7.9% 34
	1982-83	5.2%	61	0.15	57	94	\$9,519	341	363	10.3% (\$37.1)	7.1% 31
	1983-84	5.2%	61	0.16	58	94	\$9,948	329	350	9.7% (\$34.8)	8.5% 36
	1984-85	5.9%	67	0.20	67	94	\$10,584	303	323	9.4% (\$32.8)	9.4% 41
	1985-86	6.1%	72	0.23	80	94	\$11,571	311	330	8.4% (\$28.4)	9.8% 42
	1986-87	5.7%	69	0.21	75	94	\$9,743	250	266	4.3% (\$11.9)	11.4% 49
	1987-88	5.2%	64	0.20	72	94	\$9,048	223	237	7.5% (\$19.5)	10.7% 45
ARIZONA	1977-78	13.0%	149	0.24	87	102	\$1,718	85	84	15.2% (\$16.5)	24.9% 120
	1979-80	12.1%	137	0.24	83	102	\$1,968	83	81	14.7% (\$17.1)	25.3% 122
	1980-81	11.9%	129	0.24	84	102	\$2,188	87	86	15.8% (\$20.2)	24.6% 116
	1981-82	12.0%	132	0.25	88	102	\$2,473	92	90	15.2% (\$21.2)	23.8% 109
	1982-83	11.6%	135	0.25	90	102	\$2,371	85	83	14.4% (\$18.8)	25.4% 110
	1983-84	12.7%	149	0.29	105	102	\$2,781	92	90	14.0% (\$20.1)	24.4% 103
	1984-85	13.0%	145	0.30	101	102	\$3,120	89	88	14.0% (\$23.1)	23.5% 103
	1985-86	11.4%	135	0.31	109	102	\$3,818	102	100	16.5% (\$27.5)	19.2% 83
	1986-87	10.1%	123	0.27	98	102	\$3,639	93	91	17.9% (\$29.5)	20.3% 88
	1987-88	9.2%	114	0.26	96	102	\$3,814	94	92	18.6% (\$30.7)	21.3% 90
ARKANSAS	1977-78	9.6%	110	0.41	147	103	\$1,818	90	88	27.4% (\$16.0)	22.3% 108
	1979-80	9.8%	111	0.41	144	103	\$2,136	90	88	27.4% (\$19.1)	23.5% 114
	1980-81	9.6%	105	0.40	137	103	\$2,170	87	84	27.4% (\$19.9)	25.4% 119
	1981-82	8.6%	95	0.35	125	103	\$2,262	84	82	27.4% (\$20.7)	26.7% 122
	1982-83	8.9%	103	0.37	135	103	\$2,421	87	84	27.4% (\$22.3)	25.6% 111
	1983-84	8.6%	102	0.36	131	103	\$2,522	83	81	27.4% (\$23.1)	25.9% 109
	1984-85	10.2%	114	0.43	146	103	\$3,264	94	91	27.6% (\$29.3)	24.1% 106
	1985-86	9.9%	117	0.43	149	103	\$3,616	97	94	24.9% (\$27.9)	22.2% 96
	1986-87	8.7%	106	0.37	134	103	\$3,513	90	87	25.9% (\$29.0)	23.4% 101
	1987-88	8.4%	104	0.36	131	103	\$3,532	87	85	29.3% (\$34.7)	26.5% 113

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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL	TUITION Net Tuition per student APP x #6/(1-#6)					OUTPUT Education Appropriations & Net Tuition per student (APP + TUITION)			INPUTS Potential Tax Revenues per student (#3/#1x#2)			PROCESS (OUTPUT/INPUTS) Collective Financial Actions #4x#5/(1-#6)		
	Dollars per student	Index	Relative to system financial load Index	Relative to personal disposable income/cap Index	Dollars per student	Index	Relative to system financial load Index	Dollars per student	Index	Relative to system financial load Index	Percent	Index	Relative to system financial load Index	
ALABAMA	1977-78	\$546	103	99	129	\$2,140	84	81	\$15,021	65	62	14.2%	130	125
	1979-80	\$626	101	97	125	\$2,425	81	78	\$17,347	65	62	14.0%	125	120
	1980-81	\$703	104	100	130	\$2,694	85	81	\$17,587	64	62	15.3%	132	126
	1981-82	\$725	96	93	122	\$2,726	79	76	\$19,330	65	63	14.1%	122	117
	1982-83	\$838	100	96	126	\$2,993	82	79	\$20,636	64	61	14.5%	130	125
	1983-84	\$958	101	98	128	\$3,488	86	84	\$22,276	62	60	15.7%	141	135
	1984-85	\$1,050	102	98	127	\$4,187	93	89	\$25,104	64	62	16.7%	144	138
	1985-86	\$1,083	97	93	124	\$5,026	104	100	\$27,925	64	61	18.0%	163	157
	1986-87	\$1,257	107	103	139	\$4,569	90	86	\$29,900	63	61	15.3%	142	137
	1987-88	\$1,340	107	103	139	\$4,833	91	88	\$31,586	63	61	15.3%	144	138
ALASKA	1977-78	\$613	116	123	73	\$6,251	246	261	\$45,215	195	208	13.8%	126	134
	1979-80	\$608	98	105	70	\$7,863	263	280	\$58,139	217	231	13.5%	121	129
	1980-81	\$673	99	106	76	\$8,617	271	288	\$64,493	236	251	13.4%	115	122
	1981-82	\$719	96	102	71	\$9,575	278	296	\$77,403	260	277	12.4%	107	114
	1982-83	\$732	87	93	62	\$10,250	282	300	\$98,486	304	323	10.4%	93	99
	1983-84	\$920	97	104	65	\$10,869	274	291	\$107,439	301	320	10.1%	91	97
	1984-85	\$1,099	107	113	74	\$11,683	258	275	\$107,224	275	292	10.9%	94	100
	1985-86	\$1,226	110	117	81	\$12,797	264	281	\$118,271	269	286	10.8%	98	105
	1986-87	\$1,255	107	113	82	\$10,998	216	230	\$134,015	284	302	8.2%	76	81
	1987-88	\$1,082	87	92	70	\$10,129	191	203	\$150,986	303	322	6.7%	63	67
ARIZONA	1977-78	\$570	108	106	118	\$2,289	90	88	\$12,491	54	53	18.3%	167	163
	1979-80	\$665	108	105	116	\$2,633	88	86	\$14,848	55	54	17.7%	159	156
	1980-81	\$715	106	104	112	\$2,903	91	89	\$16,086	59	58	18.0%	155	152
	1981-82	\$772	103	101	107	\$3,245	94	92	\$17,612	59	58	18.4%	159	156
	1982-83	\$809	96	94	101	\$3,180	88	86	\$19,314	60	58	16.5%	147	144
	1983-84	\$899	95	93	104	\$3,681	93	91	\$23,934	67	66	15.4%	138	136
	1984-85	\$956	93	91	100	\$4,076	90	88	\$26,406	68	66	15.4%	133	131
	1985-86	\$906	81	80	87	\$4,725	98	96	\$35,161	80	78	13.4%	122	120
	1986-87	\$929	79	77	84	\$4,568	90	88	\$37,262	79	77	12.3%	114	112
	1987-88	\$1,033	83	81	87	\$4,847	91	90	\$41,675	84	82	11.6%	109	107
ARKANSAS	1977-78	\$522	99	96	127	\$2,340	92	89	\$24,464	106	103	9.6%	87	84
	1979-80	\$657	106	103	133	\$2,793	94	91	\$27,150	101	98	10.3%	92	89
	1980-81	\$738	109	106	137	\$2,908	91	89	\$27,614	101	98	10.5%	90	88
	1981-82	\$825	110	107	143	\$3,087	90	87	\$30,728	103	100	10.0%	87	84
	1982-83	\$833	99	96	126	\$3,254	90	87	\$34,469	106	103	9.4%	84	82
	1983-84	\$883	94	91	121	\$3,405	86	83	\$36,023	101	98	9.5%	85	83
	1984-85	\$1,038	101	98	129	\$4,302	95	92	\$38,830	99	97	11.1%	96	93
	1985-86	\$1,033	93	90	119	\$4,649	96	93	\$43,433	99	96	10.7%	97	94
	1986-87	\$1,074	91	89	120	\$4,587	90	88	\$44,110	93	91	10.4%	97	94
	1987-88	\$1,276	102	99	132	\$4,808	91	88	\$45,799	92	89	10.5%	99	96

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		#1 Resident Student Source High School Grads		#2 Attendance Expansion Ratio		ENROL Student Enrollment (#1 x #2)		#3 Tax Capacity		#4 Tax Effort		TAX Tax Revenue (#3 x #4)		TAX REVENUES PER STUDENT (TAX/ENROL)	
		HS grads per 1,000 pop. Index		FTE public students per HS grad Index		Annual FTE students per 1,000 pop. Index		Dollars per capita Index		Percent Index		Dollars per capita Index		Dollars per student Index	
CALIFORNIA	1977-78	13.6	96	3.40	156	46.4	149	\$810	113	116.7%	117	\$946	131	\$20,373	88
	1979-80	12.5	90	3.46	157	43.4	141	\$950	115	116.2%	116	\$1,104	134	\$25,451	95
	1980-81	12.1	89	3.72	160	45.0	142	\$1,004	116	94.7%	95	\$951	110	\$21,146	77
	1981-82	11.5	87	3.87	161	44.6	140	\$1,108	117	101.8%	102	\$1,127	119	\$25,292	85
	1982-83	11.4	87	3.77	155	43.1	136	\$1,186	115	100.3%	100	\$1,190	116	\$27,598	85
	1983-84	11.1	89	3.58	144	39.8	128	\$1,294	116	98.8%	99	\$1,279	115	\$32,148	90
	1984-85	10.7	90	3.47	137	37.1	123	\$1,396	119	92.4%	92	\$1,290	110	\$34,745	89
	1985-86	9.8	86	3.77	145	37.1	125	\$1,574	121	91.6%	92	\$1,442	111	\$38,658	88
	1986-87	9.9	89	3.90	145	38.4	129	\$1,692	120	93.5%	94	\$1,582	112	\$41,198	87
	1987-88	10.3	92	3.72	139	38.4	129	\$1,799	121	92.2%	92	\$1,659	112	\$43,191	87
COLORADO	1977-78	13.9	97	3.12	144	43.5	140	\$777	108	92.0%	92	\$714	99	\$16,424	71
	1979-80	13.5	97	3.04	137	40.9	133	\$908	110	91.0%	91	\$826	100	\$20,179	75
	1980-81	12.9	95	3.15	135	40.7	128	\$955	110	86.2%	96	\$918	106	\$22,568	83
	1981-82	12.4	93	3.26	136	40.4	127	\$1,066	112	78.8%	90	\$964	102	\$23,823	80
	1982-83	12.0	92	3.33	137	39.9	126	\$1,161	113	83.6%	84	\$970	94	\$24,316	75
	1983-84	11.4	91	3.37	136	38.3	123	\$1,350	121	80.8%	81	\$1,091	98	\$28,448	80
	1984-85	10.5	88	3.45	137	36.2	120	\$1,437	122	79.0%	79	\$1,135	96	\$31,310	80
	1985-86	10.1	89	3.45	133	35.1	118	\$1,612	124	80.6%	81	\$1,299	100	\$37,051	84
	1986-87	10.1	91	3.50	130	35.3	118	\$1,661	118	84.6%	85	\$1,405	100	\$39,818	84
	1987-88	10.5	94	3.40	127	35.8	119	\$1,725	116	83.6%	84	\$1,442	97	\$40,557	81
CONNECTICUT	1977-78	15.8	110	1.19	55	18.8	60	\$777	108	101.1%	101	\$786	109	\$41,843	181
	1979-80	15.6	112	1.22	55	19.0	62	\$891	108	99.9%	100	\$890	108	\$46,774	175
	1980-81	14.9	109	1.31	56	19.5	61	\$940	108	102.3%	102	\$961	111	\$49,360	181
	1981-82	15.0	113	1.32	55	19.7	62	\$1,059	112	99.8%	100	\$1,057	111	\$53,622	180
	1982-83	14.8	113	1.34	55	19.8	62	\$1,132	110	102.7%	103	\$1,162	113	\$58,758	181
	1983-84	14.8	118	1.33	54	19.8	63	\$1,298	117	99.0%	99	\$1,285	116	\$65,030	182
	1984-85	14.8	124	1.31	52	19.4	64	\$1,456	124	96.3%	96	\$1,402	119	\$72,383	185
	1985-86	13.3	117	1.39	54	18.6	63	\$1,665	128	96.5%	96	\$1,606	123	\$86,488	197
	1986-87	12.7	115	1.44	53	18.3	61	\$1,785	127	98.9%	99	\$1,765	125	\$96,684	205
	1987-88	12.2	109	1.61	60	19.6	66	\$1,918	129	98.4%	98	\$1,889	127	\$96,545	194
DELAWARE	1977-78	15.9	111	2.12	97	33.6	108	\$885	123	85.2%	85	\$754	105	\$22,414	97
	1979-80	15.5	111	2.23	101	34.6	112	\$957	116	86.5%	86	\$828	100	\$23,950	89
	1980-81	15.1	111	2.35	101	35.5	112	\$949	109	95.5%	95	\$906	105	\$25,526	93
	1981-82	14.9	112	2.45	102	36.6	115	\$1,059	112	88.9%	89	\$942	99	\$25,728	87
	1982-83	14.7	112	2.46	101	36.1	114	\$1,142	111	86.8%	87	\$992	96	\$27,437	85
	1983-84	14.3	114	2.54	102	36.3	117	\$1,277	115	84.0%	84	\$1,072	96	\$29,515	83
	1984-85	13.4	112	2.69	107	36.0	120	\$1,389	118	81.6%	82	\$1,134	96	\$31,449	81
	1985-86	12.2	107	2.80	108	34.2	115	\$1,573	121	79.3%	79	\$1,246	96	\$36,393	83
	1986-87	11.5	104	3.00	111	34.4	115	\$1,733	123	79.6%	80	\$1,379	98	\$40,146	85
	1987-88	12.1	108	2.85	107	34.5	116	\$1,829	123	80.4%	80	\$1,471	99	\$42,624	85

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		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (#5/ENROL)		System Support Index	APP Education Appropriations per student (TAX x #5/ENROL)		Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)		#6 Tuition Factor	
		Education approp. as a percent of tax revenues Index		Percent alloc. relative to student enroll load Index			Dollars per student	Index				Tuition as a percent of approp. plus tuition Percent	Index
CALIFORNIA	1977-78	11.7%	135	0.25	90	91	\$2,394	119	130	8.4%	(\$10.2)	6.3%	30
	1979-80	10.9%	123	0.25	87	91	\$2,766	117	128	9.1%	(\$12.0)	6.6%	32
	1980-81	14.3%	155	0.32	110	91	\$3,013	120	132	9.3%	(\$14.0)	6.7%	32
	1981-82	12.0%	133	0.27	95	91	\$3,041	113	124	9.5%	(\$14.3)	8.3%	38
	1982-83	11.1%	128	0.26	95	91	\$3,050	109	120	9.8%	(\$14.3)	10.5%	45
	1983-84	10.2%	120	0.26	94	91	\$3,282	108	119	10.4%	(\$15.2)	10.7%	45
	1984-85	12.4%	139	0.33	113	91	\$4,311	124	136	9.5%	(\$16.8)	9.9%	43
	1985-86	11.5%	135	0.31	108	91	\$4,451	119	131	10.2%	(\$18.8)	10.0%	43
	1986-87	11.8%	143	0.31	111	91	\$4,866	125	137	9.3%	(\$19.2)	9.0%	39
	1987-88	11.4%	140	0.30	109	91	\$4,920	121	133	9.7%	(\$20.3)	9.1%	39
COLORADO	1977-78	8.4%	97	0.19	69	104	\$1,384	69	66	20.6%	(\$15.7)	31.3%	151
	1979-80	7.8%	88	0.19	66	104	\$1,565	66	64	20.8%	(\$16.8)	36.6%	177
	1980-81	7.2%	79	0.18	61	104	\$1,624	65	62	22.3%	(\$18.9)	39.3%	185
	1981-82	8.2%	91	0.20	72	104	\$1,960	73	70	21.8%	(\$22.0)	37.8%	173
	1982-83	8.5%	98	0.21	78	104	\$2,061	74	71	26.9%	(\$30.3)	39.7%	172
	1983-84	7.8%	92	0.20	75	104	\$2,222	73	71	26.4%	(\$30.6)	39.2%	165
	1984-85	7.7%	86	0.21	72	104	\$2,417	69	67	26.2%	(\$31.0)	40.1%	176
	1985-86	6.9%	82	0.20	69	104	\$2,566	69	66	25.6%	(\$31.0)	40.1%	174
	1986-87	6.7%	81	0.19	69	104	\$2,673	68	66	25.3%	(\$31.9)	40.6%	175
	1987-88	6.8%	83	0.19	70	104	\$2,745	68	65	23.7%	(\$30.3)	38.9%	165
CONNECTICUT	1977-78	6.2%	71	0.33	118	97	\$2,589	128	132	15.7%	(\$9.1)	18.9%	91
	1979-80	5.4%	61	0.28	99	97	\$2,534	107	110	16.5%	(\$9.5)	21.5%	104
	1980-81	5.6%	62	0.29	100	97	\$2,784	111	115	16.2%	(\$10.5)	19.5%	92
	1981-82	5.6%	62	0.29	101	97	\$3,023	112	116	15.7%	(\$11.1)	18.9%	87
	1982-83	5.7%	66	0.29	106	97	\$3,342	120	124	14.8%	(\$11.5)	19.8%	86
	1983-84	5.5%	65	0.28	102	97	\$3,578	118	122	15.6%	(\$13.3)	21.9%	92
	1984-85	5.7%	63	0.29	98	97	\$4,090	117	121	15.1%	(\$14.1)	22.6%	99
	1985-86	5.2%	61	0.28	98	97	\$4,476	120	124	17.6%	(\$17.7)	22.5%	98
	1986-87	5.4%	65	0.29	106	97	\$5,187	133	137	16.4%	(\$18.6)	20.3%	88
	1987-88	5.7%	70	0.29	106	97	\$5,468	135	139	16.2%	(\$20.7)	20.7%	88
DELAWARE	1977-78	8.0%	91	0.24	84	106	\$1,785	88	83	7.5%	(\$4.9)	41.7%	201
	1979-80	9.6%	109	0.28	97	106	\$2,308	97	92	6.7%	(\$5.7)	37.9%	183
	1980-81	10.2%	111	0.29	99	106	\$2,597	104	98	6.1%	(\$6.0)	36.4%	171
	1981-82	11.7%	130	0.32	113	106	\$3,020	112	106	5.7%	(\$6.7)	35.7%	164
	1982-83	11.9%	138	0.33	121	106	\$3,253	117	110	5.9%	(\$7.4)	37.9%	164
	1983-84	11.0%	130	0.30	111	106	\$3,252	107	101	6.2%	(\$7.8)	40.6%	171
	1984-85	11.5%	128	0.32	107	106	\$3,607	103	98	6.2%	(\$8.6)	39.3%	172
	1985-86	11.3%	134	0.33	116	106	\$4,120	111	104	3.5%	(\$5.1)	39.7%	172
	1986-87	10.4%	126	0.30	109	106	\$4,174	107	101	7.3%	(\$11.3)	41.2%	178
	1987-88	10.0%	122	0.29	106	106	\$4,244	105	99	7.5%	(\$11.8)	43.8%	186

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		TUITION				OUTPUT			INPUTS			PROCESS (OUTPUT/INPUTS)		
		Net Tuition per student APP x #6/(1-#6)				Education Appropriations & Net Tuition per student (APP + TUITION)			Potential Tax Revenues per student (\$3/01x#2)			Collective Financial Actions #4x#5/(1-#6)		
		Dollars	Relative	Relative		Dollars	Relative		Dollars	Relative		Percent	Relative	
		per	to system	to personal		per	to system		per	to system			to system	
		student	financial	income/cap		student	financial		student	financial			financial	
		Index	load	Index		Index	load		Index	load			load	
			Index	Index			Index			Index			Index	
CALIFORNIA	1977-78	\$162	31	34	27	\$2,555	100	110	\$17,455	75	83	14.6%	133	146
	1979-80	\$195	32	35	28	\$2,961	99	109	\$21,907	82	90	13.5%	121	133
	1980-81	\$217	32	35	28	\$3,231	102	112	\$22,337	82	90	14.5%	124	136
	1981-82	\$274	36	40	31	\$3,315	96	106	\$24,849	84	92	13.3%	115	127
	1982-83	\$358	43	47	37	\$3,408	94	103	\$27,504	85	93	12.4%	111	122
	1983-84	\$395	42	46	36	\$3,677	93	102	\$32,543	91	100	11.3%	102	112
	1984-85	\$473	46	50	40	\$4,784	106	116	\$37,604	96	106	12.7%	110	121
	1985-86	\$494	44	49	39	\$4,944	102	112	\$42,428	96	106	11.7%	106	116
	1986-87	\$482	41	45	35	\$5,348	105	116	\$44,061	93	102	12.1%	113	124
	1987-88	\$493	39	43	34	\$5,413	102	112	\$46,841	94	103	11.6%	109	119
COLORADO	1977-78	\$631	119	115	118	\$2,014	79	76	\$17,860	77	74	11.3%	103	99
	1979-80	\$905	146	141	143	\$2,470	83	80	\$22,172	83	80	11.1%	100	96
	1980-81	\$1,053	155	149	149	\$2,677	84	81	\$23,462	86	83	11.4%	98	94
	1981-82	\$1,192	159	152	149	\$3,152	92	88	\$26,352	89	85	12.0%	103	99
	1982-83	\$1,357	162	155	149	\$3,418	94	91	\$29,091	90	86	11.7%	105	101
	1983-84	\$1,433	152	146	139	\$3,655	92	88	\$35,205	99	95	10.4%	93	90
	1984-85	\$1,615	157	151	145	\$4,032	89	86	\$39,657	102	98	10.2%	88	84
	1985-86	\$1,718	154	148	142	\$4,285	89	85	\$45,980	105	101	9.3%	85	81
	1986-87	\$1,826	155	149	142	\$4,499	89	85	\$47,082	100	96	9.8%	89	85
	1987-88	\$1,750	140	135	135	\$4,495	85	82	\$48,503	97	94	9.3%	87	84
CONNECTICUT	1977-78	\$604	114	118	98	\$3,193	125	129	\$41,377	179	184	7.7%	70	72
	1979-80	\$694	112	116	96	\$3,229	108	111	\$46,825	175	180	6.9%	62	64
	1980-81	\$674	100	103	85	\$3,458	109	112	\$48,262	177	182	7.2%	62	63
	1981-82	\$705	94	97	78	\$3,729	108	112	\$53,708	181	186	6.9%	60	62
	1982-83	\$827	99	102	82	\$4,169	115	118	\$57,210	177	182	7.3%	65	67
	1983-84	\$1,004	106	110	87	\$4,582	115	119	\$65,672	184	190	7.0%	63	65
	1984-85	\$1,197	116	120	92	\$5,288	117	121	\$75,150	192	198	7.0%	61	63
	1985-86	\$1,299	117	120	91	\$5,775	119	123	\$89,664	204	210	6.4%	59	60
	1986-87	\$1,325	113	116	87	\$6,511	128	132	\$97,737	207	213	6.7%	62	64
	1987-88	\$1,427	114	118	86	\$6,894	130	134	\$98,066	197	203	7.0%	66	68
DELAWARE	1977-78	\$1,278	242	228	232	\$3,063	120	114	\$26,305	114	107	11.6%	106	100
	1979-80	\$1,408	228	215	225	\$3,717	124	117	\$27,700	103	98	13.4%	120	113
	1980-81	\$1,487	220	207	219	\$4,084	128	121	\$26,740	98	92	15.3%	131	124
	1981-82	\$1,677	223	210	221	\$4,697	136	129	\$28,926	97	92	16.2%	140	132
	1982-83	\$1,985	236	223	238	\$5,238	144	136	\$31,601	98	92	16.6%	148	140
	1983-84	\$2,220	235	222	229	\$5,473	138	130	\$35,148	98	93	15.6%	140	132
	1984-85	\$2,335	226	214	217	\$5,942	131	124	\$38,526	99	93	15.4%	133	126
	1985-86	\$2,715	243	230	234	\$6,836	141	133	\$45,920	104	99	14.9%	135	128
	1986-87	\$2,924	249	234	250	\$7,098	140	132	\$50,440	107	101	14.1%	131	123
	1987-88	\$3,301	264	249	260	\$7,545	142	134	\$53,017	106	100	14.2%	134	126

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		#1 Resident Student Source High School Grads		#2 Attendance Expansion Ratio		ENROL Student Enrollment (#1 x #2)		#3 Tax Capacity		#4 Tax Effort		TAX Tax Revenue (#3 x #4)		TAX REVENUES PER STUDENT (TAX/ENROL)	
		HS grads per 1,000 pop. Index		FTE public students per HS grad Index		Annual FTE students per 1,000 pop. Index		Dollars per capita Index		Percent Index		Dollars per capita Index		Dollars per student Index	
D.C.	1977-78	9.3	65	1.33	61	12.3	40	\$834	116	111.7%	112	\$932	130	\$75,650	327
	1979-80	11.0	79	1.18	53	12.9	42	\$941	114	126.5%	127	\$1,190	144	\$91,973	344
	1980-81	10.0	73	1.23	53	12.3	39	\$952	110	132.3%	132	\$1,259	145	\$102,583	376
	1981-82	10.1	76	1.28	53	13.0	41	\$1,056	111	131.2%	131	\$1,386	146	\$106,684	359
	1982-83	9.5	73	1.43	59	13.6	43	\$1,143	111	145.5%	145	\$1,662	161	\$122,076	377
	1983-84	10.3	82	1.29	52	13.2	42	\$1,260	113	144.9%	145	\$1,825	164	\$138,343	387
	1984-85	9.2	77	1.37	54	12.6	42	\$1,372	117	146.3%	146	\$2,007	171	\$159,796	409
	1985-86	8.8	77	1.60	61	14.1	47	\$1,547	119	138.3%	138	\$2,140	164	\$151,909	345
	1986-87	8.5	77	1.47	55	12.5	42	\$1,734	123	137.7%	138	\$2,387	170	\$191,500	405
	1987-88	8.6	77	1.43	54	12.3	41	\$1,859	125	139.6%	140	\$2,595	175	\$210,978	423
FLORIDA	1977-78	11.2	79	2.53	116	28.3	91	\$748	104	73.2%	73	\$548	76	\$19,337	84
	1979-80	10.7	77	2.55	115	27.4	89	\$842	102	73.4%	73	\$618	75	\$22,558	84
	1980-81	10.3	76	2.66	114	27.4	86	\$866	100	78.2%	78	\$677	78	\$24,683	90
	1981-82	10.1	76	2.64	110	26.7	84	\$947	100	73.8%	74	\$700	74	\$26,249	88
	1982-83	9.7	74	2.75	113	26.7	84	\$1,041	101	73.3%	73	\$762	74	\$28,577	88
	1983-84	9.1	72	2.83	114	25.6	82	\$1,156	104	72.1%	72	\$834	75	\$32,498	91
	1984-85	8.8	74	2.82	112	24.8	82	\$1,217	103	75.1%	75	\$914	78	\$36,851	94
	1985-86	8.2	72	2.87	110	23.6	80	\$1,371	105	73.1%	73	\$1,002	77	\$42,473	97
	1986-87	8.0	73	2.92	108	23.4	79	\$1,453	103	75.9%	76	\$1,103	78	\$47,059	100
	1987-88	8.0	71	2.57	96	20.4	69	\$1,517	102	78.2%	78	\$1,187	80	\$58,030	116
GEORGIA	1977-78	12.6	88	2.00	92	25.2	81	\$611	85	87.0%	87	\$532	74	\$21,088	91
	1979-80	12.2	88	1.94	88	23.8	77	\$685	83	89.4%	89	\$612	74	\$25,749	96
	1980-81	12.1	89	1.95	84	23.6	74	\$705	81	95.7%	96	\$675	78	\$28,646	105
	1981-82	11.9	90	1.98	83	23.6	74	\$778	82	96.2%	96	\$748	79	\$31,676	107
	1982-83	12.0	92	2.00	82	24.1	76	\$838	81	97.3%	97	\$815	79	\$33,881	105
	1983-84	11.7	93	2.01	81	23.5	75	\$931	84	95.8%	96	\$892	80	\$37,949	106
	1984-85	11.0	93	2.06	81	22.7	75	\$1,022	87	92.6%	93	\$947	80	\$41,661	107
	Estimated 1985-86	10.6	93	2.07	79	22.0	74	\$1,159	89	89.8%	90	\$1,041	80	\$47,410	108
	Estimated 1986-87	10.3	93	2.06	76	21.2	71	\$1,272	90	89.9%	90	\$1,144	81	\$54,032	114
	Estimated 1987-88	10.2	92	2.03	76	20.8	70	\$1,353	91	91.7%	92	\$1,240	83	\$59,567	119
HAWAII	1977-78	15.4	108	2.30	106	35.6	114	\$777	108	118.3%	118	\$919	128	\$25,828	112
	1979-80	15.2	109	2.16	98	32.8	106	\$867	105	116.6%	117	\$1,010	122	\$30,806	115
	1980-81	14.8	109	2.18	94	32.3	102	\$891	103	127.6%	128	\$1,137	131	\$35,248	129
	1981-82	15.1	113	2.16	90	32.5	102	\$1,010	106	124.5%	124	\$1,257	132	\$38,614	130
	1982-83	14.3	109	2.32	95	33.1	104	\$1,076	105	125.7%	126	\$1,353	131	\$40,885	126
	1983-84	13.3	106	2.36	95	31.5	101	\$1,300	117	105.3%	105	\$1,369	123	\$43,452	122
	1984-85	12.7	107	2.27	90	29.0	96	\$1,337	114	108.0%	108	\$1,444	123	\$49,809	128
	1985-86	12.1	106	2.28	88	27.6	93	\$1,468	113	104.1%	104	\$1,527	117	\$55,319	126
	1986-87	11.9	108	2.23	83	26.5	89	\$1,658	118	98.9%	99	\$1,640	116	\$61,865	131
	1987-88	12.3	110	2.11	79	26.1	87	\$1,725	116	102.2%	102	\$1,762	119	\$67,581	136

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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (#5/ENROL)		System Support Index	APP Education Appropriations per student (TAX x #5/ENROL)				#6 Tuition Factor		
		Education approp. as a percent of tax revenues Index		Percent alloc. relative to student enroll load Index		SSI	Dollars per student Index		Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)	Tuition as a percent of approp. plus tuition		
											Percent	Index	
D.C.	1977-78	5.6%	65	0.46	163	101	\$4,257	211	209	0.0%	\$0.0	6.9%	33
	1979-80	6.0%	68	0.47	163	101	\$5,559	235	232	0.0%	\$0.0	5.3%	26
	1980-81	6.4%	70	0.52	181	101	\$6,581	263	260	0.0%	\$0.0	4.7%	22
	1981-82	6.0%	66	0.46	163	101	\$6,394	238	235	0.2%	(\$0.2)	7.7%	35
	1982-83	5.5%	64	0.41	150	101	\$6,773	243	240	0.2%	(\$0.2)	8.1%	35
	1983-84	5.3%	62	0.40	146	101	\$7,269	240	238	0.2%	(\$0.2)	8.6%	36
	1984-85	5.1%	57	0.40	136	101	\$8,128	233	231	0.2%	(\$0.2)	9.0%	40
	1985-86	5.1%	60	0.36	126	101	\$7,715	207	205	0.0%	\$0.0	8.1%	35
	1986-87	4.6%	55	0.37	132	101	\$8,719	223	221	0.0%	\$0.0	8.5%	37
1987-88	4.4%	54	0.36	132	101	\$9,326	230	228	0.0%	\$0.0	8.0%	34	
FLORIDA	1977-78	8.4%	97	0.30	106	96	\$1,630	81	84	17.0%	(\$9.5)	23.4%	113
	1979-80	9.1%	102	0.33	115	96	\$2,045	86	90	17.1%	(\$11.5)	20.2%	98
	1980-81	9.0%	99	0.33	114	96	\$2,232	89	93	17.6%	(\$13.1)	20.0%	94
	1981-82	9.5%	105	0.36	126	96	\$2,504	93	97	17.6%	(\$14.2)	20.5%	94
	1982-83	9.0%	104	0.34	124	96	\$2,567	92	96	17.3%	(\$14.3)	20.4%	88
	1983-84	8.9%	105	0.35	127	96	\$2,885	95	99	17.3%	(\$15.4)	19.5%	82
	1984-85	8.7%	97	0.35	118	96	\$3,197	92	95	17.2%	(\$16.5)	18.7%	82
	1985-86	7.0%	92	0.30	103	96	\$2,956	79	83	22.1%	(\$19.7)	21.3%	93
	1986-87	6.7%	81	0.29	103	96	\$3,147	81	84	22.9%	(\$21.9)	19.9%	86
1987-88	5.8%	72	0.29	105	96	\$3,386	84	87	24.9%	(\$22.9)	22.2%	94	
GEORGIA	1977-78	8.7%	100	0.34	123	104	\$1,831	91	87	22.3%	(\$13.3)	23.3%	112
	1979-80	9.4%	106	0.39	137	104	\$2,410	102	98	21.9%	(\$16.1)	20.5%	99
	1980-81	9.4%	102	0.40	138	104	\$2,690	107	103	21.5%	(\$17.4)	21.3%	100
	1981-82	9.7%	107	0.41	145	104	\$3,074	114	110	20.8%	(\$19.1)	21.0%	96
	1982-83	9.4%	109	0.39	144	104	\$3,193	114	110	20.3%	(\$19.6)	20.9%	90
	1983-84	8.6%	102	0.37	135	104	\$3,281	108	104	23.1%	(\$23.2)	23.4%	98
	1984-85	8.9%	100	0.39	132	104	\$3,710	106	102	22.5%	(\$24.5)	22.5%	98
	Estimated 1985-86	8.5%	101	0.39	136	104	\$4,045	109	104	23.1%	(\$26.7)	22.8%	99
	Estimated 1986-87	8.1%	98	0.39	138	104	\$4,387	112	108	22.8%	(\$27.4)	22.7%	98
Estimated 1987-88	7.8%	96	0.37	137	104	\$4,631	114	110	23.0%	(\$28.9)	22.9%	97	
HAWAII	1977-78	12.3%	141	0.35	123	103	\$3,177	158	153	16.4%	(\$22.2)	8.9%	43
	1979-80	11.8%	134	0.36	126	103	\$3,644	154	149	17.2%	(\$24.8)	8.3%	40
	1980-81	11.7%	127	0.36	125	103	\$4,112	164	159	16.0%	(\$25.3)	6.7%	31
	1981-82	11.7%	130	0.36	127	103	\$4,534	168	164	15.9%	(\$27.9)	6.5%	30
	1982-83	13.0%	151	0.39	145	103	\$5,299	190	184	14.0%	(\$28.5)	5.5%	24
	1983-84	12.6%	148	0.40	147	103	\$5,468	181	175	15.3%	(\$31.1)	8.5%	36
	1984-85	12.3%	137	0.42	142	103	\$6,105	175	170	15.0%	(\$31.3)	10.0%	44
	1985-86	12.4%	146	0.45	157	103	\$6,832	183	178	15.2%	(\$33.7)	8.4%	37
	1986-87	9.4%	114	0.35	128	103	\$5,813	149	145	19.4%	(\$37.1)	11.0%	47
1987-88	10.1%	124	0.39	142	103	\$6,805	168	163	18.9%	(\$41.3)	9.6%	41	

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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL										TUITION Net Tuition per student APP x \$5/(1-86)			Relative to system financial load			Relative to personal disposable income/cap Index			OUTPUT Education Appropriations & Net Tuition per student (APP + TUITION)			Relative to system financial load			INPUTS Potential Tax Revenues per student (\$3/\$1x\$2)			Relative to system financial load			PROCESS (OUTPUT/INPUTS) Collective Financial Actions \$4x\$5/(1-86)			Relative to system financial load		
										Dollars per student	Index	Index	Index	Dollars per student	Index	Index	Dollars per student	Index	Index	Dollars per student	Index	Index	Dollars per student	Index	Index	Percent	Index	Index	Percent	Index	Index					
D.C.										1977-78	\$235	60	59	49	\$4,571	180	178	\$67,732	293	290	6.7%	61	61													
										1979-80	\$311	50	50	40	\$5,870	197	195	\$72,691	272	269	8.1%	72	72													
										1980-81	\$323	48	47	38	\$6,904	217	215	\$77,561	284	281	8.9%	76	76													
										1981-82	\$532	71	70	56	\$6,925	201	199	\$81,315	273	271	8.5%	74	73													
										1982-83	\$594	71	70	56	\$7,366	203	201	\$83,906	259	256	8.8%	78	78													
										1983-84	\$683	72	72	58	\$7,951	200	198	\$95,474	267	265	8.3%	75	74													
										1984-85	\$805	78	77	60	\$8,933	198	196	\$109,214	280	277	8.2%	71	70													
										1985-86	\$884	61	61	47	\$8,399	173	172	\$109,858	250	247	7.6%	69	69													
										1986-87	\$811	69	68	54	\$9,530	188	186	\$139,086	294	291	6.9%	84	83													
										1987-88	\$806	65	64	51	\$10,133	191	189	\$151,145	303	300	6.7%	83	82													
FLORIDA										1977-78	\$498	94	98	100	\$2,128	84	87	\$26,400	114	119	8.1%	73	76													
										1979-80	\$518	84	87	87	\$2,563	86	89	\$30,718	115	120	8.3%	75	78													
										1980-81	\$557	82	86	85	\$2,789	88	91	\$31,555	116	120	8.2%	76	79													
										1981-82	\$644	86	89	87	\$3,148	91	95	\$35,547	120	125	8.9%	76	80													
										1982-83	\$658	78	82	78	\$3,225	89	93	\$39,011	120	125	8.3%	74	77													
										1983-84	\$700	74	77	75	\$3,584	90	94	\$45,082	126	132	8.0%	71	74													
										1984-85	\$734	71	74	71	\$3,931	87	91	\$49,068	126	131	8.0%	69	72													
										1985-86	\$801	72	75	71	\$3,757	78	81	\$58,111	132	138	6.5%	59	61													
										1986-87	\$779	66	69	66	\$3,928	77	81	\$61,978	131	137	6.3%	59	61													
										1987-88	\$964	77	80	77	\$4,349	82	85	\$74,180	149	155	5.9%	55	57													
GEORGIA										1977-78	\$555	105	101	122	\$2,387	94	90	\$24,239	105	101	9.8%	90	86													
										1979-80	\$620	100	96	116	\$3,030	101	98	\$28,798	108	103	10.5%	94	91													
										1980-81	\$728	108	103	127	\$3,419	107	103	\$29,932	110	105	11.4%	98	94													
										1981-82	\$815	108	104	128	\$3,889	113	109	\$32,930	111	106	11.8%	102	98													
										1982-83	\$842	100	96	118	\$4,034	111	107	\$34,827	107	103	11.6%	103	99													
										1983-84	\$1,003	106	102	122	\$4,284	108	104	\$39,609	111	107	10.8%	97	94													
										1984-85	\$1,075	104	100	117	\$4,785	106	102	\$44,993	115	111	10.8%	92	88													
										1985-86	\$1,193	107	103	120	\$5,239	108	104	\$44,993	115	111	9.9%	90	87													
										1986-87	\$1,289	110	105	124	\$5,765	112	107	\$52,785	120	115	9.4%	88	84													
										1987-88	\$1,378	110	106	122	\$6,009	113	109	\$60,079	127	122	9.2%	87	84													
Estimated										1977-78	\$312	59	57	55	\$3,489	137	133	\$21,831	94	92	16.0%	145	141													
Estimated										1979-80	\$328	53	52	49	\$3,972	133	129	\$26,424	99	96	15.0%	135	131													
Estimated										1980-81	\$294	43	42	41	\$4,406	138	134	\$27,618	101	98	16.0%	137	133													
HAWAII										1981-82	\$317	42	41	39	\$4,851	141	137	\$31,018	104	101	15.6%	135	131													
										1982-83	\$308	37	36	35	\$5,607	155	150	\$32,535	100	97	17.2%	154	149													
										1983-84	\$509	54	52	50	\$5,977	151	146	\$41,262	116	112	14.5%	130	126													
										1984-85	\$675	65	63	62	\$6,779	150	146	\$46,130	118	115	14.7%	127	123													
										1985-86	\$627	56	55	54	\$7,460	154	150	\$53,158	121	117	14.0%	127	124													
										1986-87	\$718	61	59	60	\$8,531	129	125	\$62,547	132	129	10.4%	97	94													
										1987-88	\$720	58	56	57	\$7,525	142	138	\$66,141	133	129	11.4%	107	104													

TABLE 4
SEVEN FACTORS
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		#1 Resident Student Source High School Grads		#2 Attendance Expansion Ratio		ENROL Student Enrollment (#1 x #2)		#3 Tax Capacity		#4 Tax Effort		TAX Tax Revenue (#3 x #4)		TAX REVENUES PER STUDENT (TAX/ENROL.)	
		HS grads per 1,000 pop. Index		FTE public students per HS grad Index		Annual FTE students per 1,000 pop. Index		Dollars per capita Index		Percent Index		Dollars per capita Index		Dollars per student Index	
IDAHO	1977-78	15.8	111	1.98	91	31.4	101	\$633	88	90.4%	90	\$572	80	\$18,245	79
	1979-80	15.0	108	1.95	88	29.3	95	\$734	89	88.9%	89	\$653	79	\$22,310	83
	1980-81	14.4	106	2.11	90	30.4	96	\$791	91	90.9%	91	\$719	83	\$23,649	87
	1981-82	13.9	104	2.18	91	30.3	95	\$830	87	88.3%	88	\$733	77	\$24,171	81
	1982-83	13.3	102	2.28	94	30.4	96	\$891	87	87.0%	87	\$775	75	\$25,444	79
	1983-84	12.7	101	2.32	93	29.3	94	\$958	86	84.5%	85	\$810	73	\$27,596	77
	1984-85	12.1	102	2.32	92	28.1	93	\$980	83	86.5%	87	\$848	72	\$30,136	77
	1985-86	11.6	101	2.42	93	28.0	94	\$1,082	83	85.5%	86	\$925	71	\$33,093	75
	1986-87	12.2	111	2.29	85	28.1	94	\$1,101	78	90.3%	90	\$994	71	\$35,437	75
	1987-88	12.5	111	2.37	89	29.5	99	\$1,160	78	88.4%	88	\$1,025	69	\$34,717	70
ILLINOIS	1977-78	14.5	101	2.06	95	29.8	96	\$806	112	94.4%	94	\$761	106	\$25,543	110
	1979-80	14.1	101	2.15	97	30.2	98	\$925	112	95.1%	95	\$880	107	\$29,146	109
	1980-81	13.5	99	2.41	104	32.7	103	\$969	112	98.9%	99	\$958	111	\$29,316	107
	1981-82	13.7	102	2.49	104	34.2	107	\$1,022	108	102.5%	102	\$1,048	110	\$30,805	103
	1982-83	13.7	105	2.48	102	33.9	107	\$1,070	104	105.0%	105	\$1,124	109	\$33,128	102
	1983-84	13.0	104	2.46	99	32.0	103	\$1,096	99	107.0%	107	\$1,173	105	\$36,649	103
	1984-85	12.4	104	2.52	100	31.2	104	\$1,153	98	106.9%	107	\$1,233	105	\$39,559	101
	1985-86	11.8	104	2.57	99	30.4	102	\$1,200	92	113.4%	113	\$1,361	104	\$44,853	102
	1986-87	11.5	104	2.68	99	30.8	103	\$1,356	96	106.4%	106	\$1,442	102	\$46,803	99
	1987-88	11.6	104	2.62	98	30.5	102	\$1,413	95	107.1%	107	\$1,513	102	\$49,560	99
INDIANA	1977-78	15.1	106	1.69	78	25.5	82	\$705	98	82.3%	82	\$580	81	\$22,728	98
	1979-80	14.6	105	1.79	81	26.1	85	\$817	99	82.6%	83	\$675	82	\$25,877	97
	1980-81	14.1	104	1.98	85	28.0	88	\$849	98	84.2%	84	\$715	82	\$25,541	94
	1981-82	14.3	107	1.99	83	28.4	89	\$877	92	84.2%	84	\$739	78	\$26,019	88
	1982-83	14.3	109	2.02	83	28.8	91	\$932	91	88.5%	88	\$825	80	\$28,611	88
	1983-84	13.7	109	2.09	84	28.7	92	\$986	89	88.2%	88	\$870	78	\$30,356	85
	1984-85	12.7	106	2.20	87	27.8	92	\$1,013	86	88.8%	89	\$899	76	\$32,292	83
	1985-86	12.3	108	2.24	86	27.5	93	\$1,108	85	97.7%	98	\$1,082	83	\$39,337	89
	1986-87	11.6	105	2.38	88	27.6	93	\$1,224	87	95.6%	96	\$1,170	83	\$42,391	80
	1987-88	11.7	104	2.45	92	28.6	96	\$1,294	87	94.0%	94	\$1,216	82	\$42,561	85
IOWA	1977-78	16.3	114	1.69	78	27.5	88	\$748	104	92.6%	93	\$692	96	\$25,206	109
	1979-80	16.4	118	1.76	79	28.8	94	\$875	106	88.5%	88	\$774	94	\$26,825	100
	1980-81	16.1	118	1.93	83	31.1	98	\$937	108	93.2%	93	\$873	101	\$28,124	103
	1981-82	15.8	118	2.05	86	32.4	101	\$1,000	105	95.7%	96	\$958	101	\$29,576	99
	1982-83	15.4	118	2.15	89	33.2	105	\$1,053	102	98.2%	98	\$1,034	100	\$31,153	96
	1983-84	14.6	116	2.30	93	33.6	108	\$1,063	96	105.4%	105	\$1,121	101	\$33,391	94
	1984-85	13.8	116	2.38	94	32.7	109	\$1,068	91	108.6%	109	\$1,160	99	\$35,471	91
	1985-86	13.3	117	2.44	94	32.5	110	\$1,134	87	111.1%	111	\$1,260	97	\$38,764	88
	1986-87	12.9	117	2.53	94	32.7	110	\$1,187	84	111.8%	112	\$1,328	94	\$40,639	86
	1987-88	13.2	118	2.50	94	32.9	110	\$1,219	82	115.9%	116	\$1,413	95	\$42,886	86

TABLE 4
SEVEN FACTORS
IN STATE
SUPPORT OF
PUBLIC HIGHER
EDUCATION
HISTORICAL

TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (#5/ENROL)		System Support Index SSI	APP Education Appropriations per student (TAX x #5/ENROL)			#6 Tuition Factor			
		Education approp. as a percent of tax revenues	Index	Percent alloc. relative to student enroll load	Index		Dollars per student	Index	Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)	Tuition as a percent of approp. plus tuition Percent	Index	
IDAHO	1977-78	13.8%	159	0.44	157	105	\$2,525	125	119	12.9%	(\$11.8)	12.2%	59
	1979-80	13.4%	151	0.46	159	105	\$2,980	126	120	12.2%	(\$12.1)	14.4%	70
	1980-81	13.4%	146	0.44	153	105	\$3,172	127	121	11.2%	(\$12.2)	15.3%	72
	1981-82	12.8%	141	0.42	148	105	\$3,085	115	109	11.2%	(\$11.8)	15.7%	72
	1982-83	12.4%	144	0.41	150	105	\$3,147	113	107	11.0%	(\$11.9)	15.0%	65
	1983-84	12.4%	147	0.42	156	105	\$3,430	113	108	10.9%	(\$12.3)	14.2%	60
	1984-85	13.0%	145	0.46	155	105	\$3,907	112	107	11.1%	(\$13.8)	14.4%	63
	1985-86	12.5%	148	0.45	157	105	\$4,138	111	106	10.9%	(\$14.2)	13.8%	60
	1986-87	12.3%	149	0.44	158	105	\$4,364	112	106	10.6%	(\$14.4)	13.5%	58
	1987-88	13.0%	160	0.44	152	105	\$4,513	111	106	11.6%	(\$17.6)	12.9%	55
ILLINOIS	1977-78	7.4%	85	0.25	89	97	\$1,896	94	97	15.8%	(\$10.6)	16.4%	79
	1979-80	7.7%	86	0.25	88	97	\$2,231	94	97	15.8%	(\$12.6)	16.6%	80
	1980-81	7.8%	85	0.24	83	97	\$2,287	91	94	15.6%	(\$13.8)	16.7%	79
	1981-82	7.4%	82	0.22	76	97	\$2,266	84	87	15.6%	(\$14.3)	18.6%	85
	1982-83	7.1%	83	0.21	77	97	\$2,359	85	87	15.3%	(\$14.5)	20.4%	88
	1983-84	7.4%	88	0.23	85	97	\$2,722	90	93	15.5%	(\$16.0)	20.9%	88
	1984-85	7.6%	86	0.25	83	97	\$3,025	87	89	15.6%	(\$17.4)	20.9%	92
	1985-86	7.6%	90	0.25	88	97	\$3,405	91	94	15.6%	(\$19.1)	19.6%	85
	1986-87	7.6%	91	0.25	88	97	\$3,535	91	93	15.6%	(\$20.1)	18.9%	82
	1987-88	7.0%	86	0.23	84	97	\$3,446	85	88	15.6%	(\$19.5)	21.7%	92
INDIANA	1977-78	8.9%	102	0.35	125	111	\$2,027	100	91	15.1%	(\$9.2)	27.6%	133
	1979-80	8.9%	101	0.34	119	111	\$2,312	98	88	15.2%	(\$10.8)	27.7%	134
	1980-81	9.4%	103	0.34	116	111	\$2,402	96	86	15.3%	(\$12.2)	28.3%	133
	1981-82	9.4%	104	0.33	117	111	\$2,445	91	82	15.7%	(\$13.0)	31.6%	145
	1982-83	8.4%	98	0.29	108	111	\$2,413	86	78	16.4%	(\$13.7)	35.8%	155
	1983-84	8.7%	103	0.30	112	111	\$2,654	88	79	16.2%	(\$14.7)	35.9%	151
	1984-85	9.2%	103	0.33	111	111	\$2,960	85	76	15.9%	(\$15.6)	35.2%	154
	1985-86	8.4%	100	0.31	107	111	\$3,318	89	80	15.5%	(\$16.7)	33.9%	147
	1986-87	8.5%	103	0.31	111	111	\$3,607	92	83	15.2%	(\$17.8)	32.8%	142
	1987-88	8.7%	108	0.31	112	111	\$3,723	92	83	14.8%	(\$18.5)	32.4%	138
IOWA	1977-78	8.7%	100	0.32	113	109	\$2,196	109	100	16.3%	(\$11.8)	25.7%	124
	1979-80	9.5%	108	0.33	115	109	\$2,559	108	99	16.3%	(\$14.4)	24.5%	118
	1980-81	9.7%	106	0.31	109	109	\$2,741	109	100	15.2%	(\$15.2)	24.0%	113
	1981-82	9.7%	107	0.30	105	109	\$2,865	106	98	15.4%	(\$16.9)	25.3%	116
	1982-83	10.3%	119	0.31	114	109	\$3,197	115	105	15.5%	(\$19.5)	25.9%	112
	1983-84	9.2%	108	0.27	100	109	\$3,064	101	93	15.8%	(\$19.3)	28.2%	119
	1984-85	9.7%	108	0.30	100	109	\$3,425	98	90	15.6%	(\$20.7)	29.1%	128
	1985-86	8.8%	104	0.27	95	109	\$3,407	91	84	15.6%	(\$20.5)	30.3%	132
	1986-87	8.8%	107	0.27	98	109	\$3,594	92	84	15.7%	(\$21.9)	30.6%	132
	1987-88	9.4%	112	0.28	101	109	\$3,903	96	88	16.3%	(\$24.9)	31.3%	133

TABLE 4
SEVEN FACTORS
IN STATE
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PUBLIC HIGHER
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HISTORICAL

TUITION
Net Tuition
per student
APP x #6/(1-#6)

OUTPUT
Education Appropriations
& Net Tuition
per student
(APP + TUITION)

INPUTS
Potential Tax
Revenues per
student
(#3/#1x#2)

PROCESS (OUTPUT/INPUTS)
Collective
Financial
Actions
#4x#5/(1-#6)

Dollars
per
student
Index
Relative
to system
financial
load
Index
Relative
to personal
disposable
income/cap
Index

Dollars
per
student
Index
Relative
to system
financial
load
Index

Dollars
per
student
Index
Relative
to system
financial
load
Index

Percent
Index
Relative
to system
financial
load
Index

IDAHO	1977-78	\$350	66	63	73	\$2,875	113	108	\$20,176	87	83	14.2%	130	123
	1979-80	\$503	81	77	90	\$3,483	117	111	\$25,110	94	89	13.9%	124	118
	1980-81	\$571	84	80	96	\$3,743	118	112	\$26,014	95	91	14.4%	124	118
	1981-82	\$575	76	73	87	\$3,659	106	101	\$27,371	92	88	13.4%	115	110
	1982-83	\$555	66	63	76	\$3,702	102	97	\$29,246	90	86	12.7%	113	108
	1983-84	\$566	60	57	72	\$3,996	101	96	\$32,652	91	87	12.2%	110	105
	1984-85	\$655	63	60	76	\$4,561	101	96	\$34,850	89	85	13.1%	113	108
	1985-86	\$665	60	57	73	\$4,803	99	94	\$38,703	88	84	12.4%	113	107
	1986-87	\$678	58	55	69	\$5,042	99	95	\$39,136	83	79	12.9%	120	114
	1987-88	\$669	54	51	68	\$5,182	98	93	\$39,281	79	75	13.2%	124	118
ILLINOIS	1977-78	\$372	70	73	62	\$2,268	89	92	\$27,058	117	121	8.4%	76	79
	1979-80	\$443	72	74	64	\$2,674	90	92	\$30,639	114	118	8.7%	78	81
	1980-81	\$460	68	70	61	\$2,747	86	89	\$29,655	109	112	9.3%	80	82
	1981-82	\$516	69	71	63	\$2,782	81	83	\$29,864	100	104	9.3%	80	83
	1982-83	\$605	72	74	66	\$2,964	82	84	\$31,539	97	100	9.4%	84	87
	1983-84	\$721	76	79	70	\$3,443	87	89	\$34,237	96	99	10.1%	90	93
	1984-85	\$801	78	80	73	\$3,826	85	87	\$36,992	95	98	10.3%	89	92
	1985-86	\$830	74	77	68	\$4,234	87	90	\$39,544	90	93	10.7%	97	100
	1986-87	\$824	70	72	65	\$4,359	86	88	\$43,990	93	96	9.9%	92	95
	1987-88	\$955	76	79	71	\$4,401	83	86	\$46,276	93	96	9.5%	89	92
INDIANA	1977-78	\$771	146	132	149	\$2,798	110	99	\$27,603	119	107	10.1%	92	83
	1979-80	\$884	143	129	148	\$3,196	107	96	\$31,319	117	105	10.2%	91	82
	1980-81	\$947	140	126	146	\$3,349	105	95	\$30,328	111	100	11.0%	95	85
	1981-82	\$1,132	150	136	159	\$3,577	104	94	\$30,885	104	94	11.6%	100	90
	1982-83	\$1,345	160	144	171	\$3,758	104	93	\$32,341	100	90	11.6%	104	93
	1983-84	\$1,486	157	142	174	\$4,140	104	94	\$34,402	96	87	12.0%	108	97
	1984-85	\$1,607	156	140	174	\$4,567	101	91	\$36,372	93	84	12.6%	108	98
	1985-86	\$1,700	152	137	167	\$5,017	104	93	\$40,263	92	82	12.5%	113	102
	1986-87	\$1,759	150	135	165	\$5,367	106	95	\$44,362	94	85	12.1%	113	101
	1987-88	\$1,788	143	129	158	\$5,511	104	94	\$45,270	91	82	12.2%	114	103
IOWA	1977-78	\$760	144	132	147	\$2,956	116	107	\$27,234	118	108	10.9%	99	91
	1979-80	\$830	134	123	132	\$3,389	113	104	\$30,321	113	104	11.2%	100	92
	1980-81	\$864	128	117	127	\$3,605	113	104	\$30,187	111	101	11.9%	103	94
	1981-82	\$969	129	118	134	\$3,834	111	102	\$30,896	104	95	12.4%	107	98
	1982-83	\$1,120	133	122	133	\$4,317	119	109	\$31,725	98	90	13.6%	122	111
	1983-84	\$1,203	127	117	134	\$4,267	107	99	\$31,688	89	81	13.5%	121	111
	1984-85	\$1,408	137	125	150	\$4,834	107	98	\$32,668	84	77	14.8%	128	117
	1985-86	\$1,481	133	122	139	\$4,888	101	93	\$34,884	79	73	14.0%	127	117
	1986-87	\$1,588	135	124	148	\$5,183	102	94	\$36,336	77	71	14.3%	133	122
	1987-88	\$1,782	143	131	154	\$5,685	107	98	\$37,017	74	68	15.4%	144	132

TABLE 4
SEVEN FACTORS
IN STATE
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EDUCATION
HISTORICAL

		#1 Resident Student Source High School Grads		#2 Attendance Expansion Ratio		ENROL Student Enrollment (#1 x #2)		#3 Tax Capacity		#4 Tax Effort		TAX Tax Revenue (\$3 x #4)		TAX REVENUES PER STUDENT (TAX/ENROL)	
		HS grads per 1,000 pop. Index		FTE public students per HS grad Index		Annual FTE students per 1,000 pop. Index		Dollars per capita Index		Percent Index		Dollars per capita Index		Dollars per student Index	
KANSAS	1977-78	14.4	101	2.61	120	37.7	121	\$763	106	85.8%	86	\$654	91	\$17,350	75
	1979-80	14.6	105	2.56	116	37.4	121	\$875	106	85.5%	85	\$747	91	\$19,995	75
	1980-81	14.0	102	2.75	118	38.3	121	\$948	109	87.1%	87	\$825	95	\$21,524	79
	1981-82	13.2	99	2.91	121	38.4	120	\$1,033	109	87.9%	88	\$908	96	\$23,677	80
	1982-83	12.6	97	3.05	125	38.5	121	\$1,125	109	87.0%	87	\$979	95	\$25,421	78
	1983-84	11.7	94	3.24	130	38.0	122	\$1,178	106	87.5%	88	\$1,031	93	\$27,154	76
	1984-85	11.0	92	3.41	135	37.5	125	\$1,203	102	92.4%	92	\$1,112	95	\$29,626	76
	1985-86	11.3	99	3.28	126	37.0	125	\$1,311	100	94.7%	95	\$1,241	95	\$33,531	76
	1986-87	11.1	100	3.41	127	37.8	127	\$1,389	99	95.9%	96	\$1,332	95	\$35,242	75
	1987-88	11.6	104	3.31	124	38.3	129	\$1,457	98	94.0%	94	\$1,370	92	\$35,732	72
KENTUCKY	1977-78	13.0	91	1.92	88	24.9	80	\$611	85	87.1%	87	\$533	74	\$21,373	92
	1979-80	12.7	91	1.96	88	24.8	80	\$693	84	82.6%	83	\$573	69	\$23,130	86
	1980-81	12.5	91	2.07	89	25.8	81	\$736	85	86.7%	87	\$638	74	\$24,782	91
	1981-82	12.7	95	2.02	84	25.6	80	\$789	83	88.6%	89	\$699	74	\$27,306	92
	1982-83	12.8	98	2.00	82	25.6	80	\$844	82	88.4%	88	\$746	72	\$29,177	90
	1983-84	12.2	87	2.04	82	24.8	80	\$910	82	86.5%	88	\$805	72	\$32,446	91
	1984-85	11.7	98	2.03	80	23.8	79	\$927	79	90.8%	91	\$841	72	\$35,358	91
	1985-86	11.3	99	2.06	79	23.4	79	\$1,023	78	88.7%	89	\$907	70	\$38,704	88
	1986-87	11.2	102	2.16	80	24.3	81	\$1,100	78	86.6%	87	\$953	68	\$39,256	83
	1987-88	11.0	98	2.36	89	26.0	87	\$1,175	79	86.7%	87	\$1,019	69	\$39,255	79
LOUISIANA	1977-78	14.2	99	1.91	88	27.1	87	\$741	103	80.0%	80	\$593	82	\$21,897	95
	1979-80	13.5	97	1.94	87	26.2	85	\$850	103	77.2%	77	\$656	80	\$25,058	94
	1980-81	13.2	97	2.01	86	26.6	84	\$897	103	82.2%	82	\$737	85	\$27,718	101
	1981-82	12.9	97	2.13	89	27.4	86	\$1,035	109	77.7%	78	\$804	85	\$29,347	99
	1982-83	10.9	84	2.54	104	27.7	87	\$1,200	117	76.7%	77	\$921	89	\$33,282	103
	1983-84	10.3	83	2.72	109	28.1	90	\$1,259	113	81.8%	82	\$1,030	93	\$36,823	103
	1984-85	10.4	87	2.69	106	27.9	93	\$1,255	107	81.3%	81	\$1,020	87	\$36,602	94
	1985-86	10.1	88	2.74	105	27.6	93	\$1,357	104	78.8%	79	\$1,070	82	\$38,784	88
	1986-87	10.0	91	2.63	98	26.4	88	\$1,360	97	92.6%	93	\$1,259	89	\$47,760	101
	1987-88	10.3	92	2.58	97	26.6	89	\$1,398	94	87.1%	87	\$1,217	82	\$45,722	92
MAINE	1977-78	15.4	108	1.60	74	24.7	79	\$597	83	110.4%	110	\$659	92	\$26,693	115
	1979-80	15.2	109	1.59	72	24.1	78	\$668	81	108.5%	108	\$725	88	\$30,062	112
	1980-81	15.3	113	1.58	68	24.2	76	\$694	80	109.6%	110	\$761	88	\$31,478	115
	1981-82	15.4	116	1.57	66	24.2	76	\$761	80	111.1%	111	\$845	89	\$34,852	117
	1982-83	15.0	115	1.53	63	23.0	72	\$816	79	113.2%	113	\$923	90	\$40,090	124
	1983-84	14.6	117	1.63	65	23.8	76	\$935	84	106.8%	107	\$999	90	\$41,971	118
	1984-85	13.8	116	1.69	67	23.3	77	\$1,061	90	100.4%	100	\$1,065	91	\$45,786	117
	1985-86	13.6	119	1.76	68	23.9	81	\$1,232	94	97.8%	98	\$1,204	92	\$50,355	115
	1986-87	12.7	115	1.78	66	22.5	76	\$1,254	89	104.0%	104	\$1,304	93	\$57,967	123
	1987-88	13.2	118	1.73	65	22.8	77	\$1,338	90	104.2%	104	\$1,394	94	\$61,032	122

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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (\$5/ENROL)		System Support Index	APP Education Appropriations per student (TAX x #5/ENROL)				#6 Tuition Factor		
		Education approp. as a percent of tax revenues	Index	Percent alloc. relative to student enroll load	Index	SSI	Dollars per student		Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)	Tuition as a percent of approp. plus tuition		
							Percent	Index			Percent	Index	
KANSAS	1977-78	10.8%	124	0.29	102	107	\$1,874	93	87	23.2%	(\$21.4)	24.4%	118
	1979-80	11.8%	134	0.32	110	107	\$2,365	100	93	24.7%	(\$29.1)	23.2%	112
	1980-81	12.0%	131	0.31	108	107	\$2,582	103	96	24.3%	(\$31.7)	21.5%	101
	1981-82	11.2%	124	0.29	103	107	\$2,660	99	92	25.3%	(\$34.6)	21.4%	98
	1982-83	10.7%	124	0.28	102	107	\$2,713	97	91	27.2%	(\$39.1)	22.0%	95
	1983-84	10.3%	121	0.27	100	107	\$2,796	92	86	26.5%	(\$38.2)	23.7%	100
	1984-85	10.9%	122	0.29	98	107	\$3,223	92	86	23.7%	(\$37.6)	22.3%	98
	1985-86	10.4%	122	0.28	98	107	\$3,476	93	87	22.9%	(\$38.1)	22.9%	100
	1986-87	9.2%	111	0.24	88	107	\$3,232	83	77	21.7%	(\$33.8)	25.5%	110
1987-88	9.8%	120	0.25	93	107	\$3,486	86	80	23.6%	(\$41.3)	25.1%	106	
KENTUCKY	1977-78	10.4%	120	0.42	149	108	\$2,232	111	102	28.0%	(\$21.6)	20.9%	101
	1979-80	10.4%	118	0.42	147	108	\$2,412	102	94	27.9%	(\$23.1)	20.6%	100
	1980-81	9.5%	103	0.37	127	108	\$2,349	94	87	27.3%	(\$22.7)	22.7%	106
	1981-82	9.1%	101	0.36	125	108	\$2,484	92	85	30.0%	(\$27.3)	23.8%	109
	1982-83	9.5%	111	0.37	137	108	\$2,779	100	92	28.0%	(\$27.6)	24.3%	105
	1983-84	9.5%	112	0.38	141	108	\$3,090	102	95	28.2%	(\$30.1)	24.6%	104
	1984-85	9.3%	105	0.39	132	108	\$3,305	95	88	27.7%	(\$30.1)	25.1%	110
	1985-86	9.2%	108	0.39	137	108	\$3,547	95	86	27.2%	(\$31.1)	25.6%	111
	1986-87	9.3%	112	0.38	138	108	\$3,632	93	86	27.4%	(\$33.3)	25.1%	108
1987-88	9.0%	111	0.35	127	108	\$3,539	87	81	28.5%	(\$36.7)	26.4%	112	
LOUISIANA	1977-78	7.9%	90	0.29	104	113	\$1,727	86	76	28.5%	(\$18.6)	20.4%	98
	1979-80	8.9%	100	0.34	118	113	\$2,222	94	83	28.8%	(\$23.6)	18.5%	89
	1980-81	9.3%	102	0.35	121	113	\$2,581	103	91	29.1%	(\$28.1)	17.7%	83
	1981-82	9.7%	107	0.35	124	113	\$2,837	105	93	28.6%	(\$31.1)	18.2%	83
	1982-83	8.7%	102	0.32	117	113	\$2,909	104	92	29.1%	(\$33.1)	20.3%	88
	1983-84	7.8%	92	0.28	101	113	\$2,845	94	83	30.2%	(\$34.6)	22.6%	95
	1984-85	8.6%	97	0.31	104	113	\$3,159	91	80	31.1%	(\$39.8)	22.2%	97
	1985-86	8.0%	94	0.29	101	113	\$3,093	83	73	29.5%	(\$35.7)	25.9%	112
	1986-87	5.5%	67	0.21	76	113	\$2,646	68	60	36.1%	(\$39.4)	34.2%	148
1987-88	5.8%	71	0.22	80	113	\$2,641	65	58	34.9%	(\$37.8)	36.3%	154	
MAINE	1977-78	5.9%	68	0.24	86	105	\$1,583	78	75	7.2%	(\$3.0)	32.8%	158
	1979-80	6.6%	74	0.27	95	105	\$1,971	83	79	7.5%	(\$3.9)	31.8%	154
	1980-81	6.8%	74	0.28	97	105	\$2,128	85	81	7.5%	(\$4.2)	33.1%	155
	1981-82	6.5%	72	0.27	94	105	\$2,263	84	80	7.6%	(\$4.5)	35.2%	161
	1982-83	6.5%	76	0.28	104	105	\$2,610	94	89	7.0%	(\$4.5)	34.9%	151
	1983-84	6.3%	74	0.26	97	105	\$2,645	87	83	7.0%	(\$4.8)	35.6%	150
	1984-85	7.0%	78	0.30	101	105	\$3,197	92	87	6.6%	(\$5.2)	31.9%	140
	1985-86	6.8%	80	0.28	99	105	\$3,408	91	87	6.6%	(\$5.8)	30.5%	133
	1986-87	7.8%	94	0.35	125	105	\$4,516	116	110	5.7%	(\$6.2)	25.2%	109
1987-88	8.1%	100	0.35	130	105	\$4,938	122	116	6.0%	(\$7.2)	23.8%	101	

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		TUITION				OUTPUT			INPUTS			PROCESS (OUTPUT/INPUTS)		
		Net Tuition per student APP x #6/(1-#6)				Education Appropriations & Net Tuition per student (APP + TUITION)			Potential Tax Revenues per student (#3/#1x#2)			Collective Financial Actions #4x#5/(1-#6)		
		Dollars per student	Relative to system financial load Index	Relative to personal disposable income/cap Index		Dollars per student	Relative to system financial load Index		Dollars per student	Relative to system financial load Index		Percent	Index	Index
KANSAS	1977-78	\$604	114	107	110	\$2,478	97	91	\$20,217	87	82	12.3%	111	104
	1979-80	\$713	115	108	111	\$3,079	103	96	\$23,399	87	82	13.2%	118	110
	1980-81	\$709	105	98	98	\$3,291	103	97	\$24,716	90	85	13.3%	114	107
	1981-82	\$725	96	90	92	\$3,385	98	92	\$26,932	91	85	12.6%	109	101
	1982-83	\$763	91	85	86	\$3,476	96	90	\$29,225	90	84	11.8%	106	99
	1983-84	\$870	92	86	87	\$3,667	92	86	\$31,016	87	81	11.8%	106	99
	1984-85	\$923	89	84	86	\$4,146	92	86	\$32,056	82	77	12.9%	112	104
	1985-86	\$1,035	93	87	90	\$4,511	93	87	\$35,414	81	75	12.7%	116	108
	1986-87	\$1,108	94	88	95	\$4,339	85	80	\$36,732	78	73	11.8%	110	103
	1987-88	\$1,167	93	87	95	\$4,653	88	82	\$38,013	76	71	12.2%	115	108
KENTUCKY	1977-78	\$589	111	103	133	\$2,820	111	103	\$24,527	106	98	11.5%	105	97
	1979-80	\$628	102	94	123	\$3,040	102	94	\$28,002	105	97	10.9%	97	90
	1980-81	\$688	102	94	122	\$3,037	95	88	\$28,585	105	97	10.8%	91	85
	1981-82	\$776	103	96	125	\$3,260	95	88	\$30,802	104	96	10.6%	91	85
	1982-83	\$890	106	98	127	\$3,668	101	94	\$33,000	102	94	11.1%	99	92
	1983-84	\$1,010	107	99	128	\$4,100	103	96	\$36,671	103	95	11.2%	101	93
	1984-85	\$1,109	108	100	131	\$4,414	98	90	\$38,948	100	92	11.3%	98	91
	1985-86	\$1,223	110	102	134	\$4,770	99	91	\$43,646	99	92	10.9%	99	92
	1986-87	\$1,216	103	96	132	\$4,847	95	88	\$45,346	96	89	10.7%	99	92
	1987-88	\$1,272	102	94	130	\$4,811	91	84	\$45,263	91	84	10.6%	100	93
LOUISIANA	1977-78	\$441	84	74	98	\$2,168	85	75	\$27,373	118	105	7.9%	72	64
	1979-80	\$505	82	72	94	\$2,728	91	81	\$32,450	121	107	8.4%	75	67
	1980-81	\$555	82	73	94	\$3,136	99	87	\$33,730	123	109	9.3%	80	71
	1981-82	\$633	84	74	94	\$3,470	101	89	\$37,756	127	112	9.2%	79	70
	1982-83	\$741	88	78	97	\$3,649	101	89	\$43,372	134	118	8.4%	75	66
	1983-84	\$832	88	78	96	\$3,677	93	82	\$44,767	125	111	8.2%	74	65
	1984-85	\$903	88	77	98	\$4,062	90	79	\$45,024	115	102	9.0%	78	69
	1985-86	\$1,078	97	86	113	\$4,171	86	76	\$49,194	112	99	8.5%	77	68
	1986-87	\$1,377	117	104	142	\$4,023	79	70	\$51,581	109	97	7.8%	73	64
	1987-88	\$1,506	120	107	155	\$4,147	78	69	\$52,501	105	93	7.9%	74	66
MAINE	1977-78	\$773	146	139	169	\$2,356	93	88	\$24,182	104	100	9.7%	89	84
	1979-80	\$918	149	141	177	\$2,889	97	92	\$27,713	104	99	10.4%	93	89
	1980-81	\$1,051	155	148	186	\$3,179	100	95	\$28,711	105	100	11.1%	95	91
	1981-82	\$1,227	163	155	193	\$3,490	101	97	\$31,369	106	100	11.1%	96	92
	1982-83	\$1,399	167	159	198	\$4,009	110	105	\$35,415	109	104	11.3%	101	96
	1983-84	\$1,465	155	148	183	\$4,111	104	99	\$39,304	110	105	10.5%	94	90
	1984-85	\$1,497	145	138	170	\$4,694	104	99	\$45,617	117	111	10.3%	89	85
	1985-86	\$1,498	134	128	156	\$4,905	101	97	\$51,512	117	112	9.5%	86	82
	1986-87	\$1,521	129	123	148	\$6,037	119	113	\$55,719	118	112	10.8%	101	96
	1987-88	\$1,539	123	117	138	\$6,477	122	116	\$58,566	117	112	11.1%	104	99

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		#1 Resident Student Source High School Grads	#2 Attendance Expansion Ratio	ENROL Student Enrollment (#1 x #2)	#3 Tax Capacity	#4 Tax Effort	TAX Tax Revenue (#3 x #4)	TAX REVENUES PER STUDENT (TAX/ENROL)
		HS grads per 1,000 pop. Index	FTE public students per HS grad Index	Annual FTE students per 1,000 pop. Index	Dollars per capita Index	Percent Index	Dollars per capita Index	Dollars per student Index
MARYLAND	1977-78	15.0 105	2.14 98	32.1 103	\$719 100	112.4% 112	\$809 112	\$25,230 109
	1979-80	14.7 106	2.15 97	31.6 103	\$825 100	106.1% 106	\$876 106	\$27,683 103
	1980-81	14.5 106	2.20 95	31.9 101	\$857 99	109.3% 109	\$936 108	\$29,338 107
	1981-82	14.6 110	2.24 94	32.7 103	\$941 99	108.6% 109	\$1,023 108	\$31,250 105
	1982-83	14.5 111	2.29 94	33.1 104	\$1,009 98	107.4% 107	\$1,084 105	\$32,701 101
	1983-84	13.9 111	2.44 98	33.9 109	\$1,106 99	106.2% 106	\$1,175 106	\$34,685 97
	1984-85	13.3 112	2.53 100	33.7 112	\$1,164 99	107.2% 107	\$1,248 106	\$37,091 95
	1985-86	12.6 111	2.63 101	33.3 112	\$1,298 99	106.5% 107	\$1,383 106	\$41,558 95
	1986-87	12.1 109	2.74 102	33.1 111	\$1,470 104	100.9% 101	\$1,483 105	\$44,759 95
	1987-88	11.8 106	2.80 105	33.1 111	\$1,532 103	103.7% 104	\$1,588 107	\$48,011 96
MASSACHUSETTS	1977-78	14.4 101	1.45 67	21.0 68	\$669 93	136.3% 136	\$912 127	\$43,463 188
	1979-80	15.2 109	1.41 64	21.4 69	\$767 93	142.4% 142	\$1,093 132	\$51,051 191
	1980-81	16.4 120	1.36 58	22.3 70	\$810 93	144.4% 144	\$1,170 135	\$52,393 192
	1981-82	14.9 112	1.49 62	22.2 70	\$914 96	134.5% 135	\$1,229 130	\$55,434 186
	1982-83	14.8 113	1.46 60	21.6 68	\$989 96	134.0% 134	\$1,325 129	\$61,370 189
	1983-84	14.4 115	1.49 60	21.4 69	\$1,116 100	119.4% 119	\$1,332 120	\$62,297 174
	1984-85	14.3 120	1.49 59	21.3 71	\$1,253 107	112.1% 112	\$1,405 119	\$66,086 169
	1985-86	14.0 122	1.52 59	21.3 72	\$1,442 111	106.4% 106	\$1,534 118	\$72,026 164
	1986-87	13.6 123	1.58 59	21.4 72	\$1,588 113	106.3% 106	\$1,688 120	\$78,852 167
	1987-88	14.1 126	1.53 57	21.5 72	\$1,695 114	112.1% 112	\$1,901 128	\$88,266 177
MICHIGAN	1977-78	16.2 114	2.02 93	32.7 105	\$734 102	101.9% 102	\$748 104	\$22,845 99
	1979-80	15.5 111	2.23 101	34.6 112	\$850 103	110.1% 110	\$935 113	\$27,056 101
	1980-81	14.7 108	2.41 104	35.5 112	\$902 104	113.2% 113	\$1,021 118	\$28,748 105
	1981-82	14.7 110	2.40 100	35.3 111	\$922 97	115.6% 116	\$1,066 112	\$30,170 101
	1982-83	14.4 110	2.41 99	34.8 110	\$990 96	115.1% 116	\$1,150 112	\$33,055 102
	1983-84	13.8 110	2.60 105	35.9 115	\$1,031 93	120.3% 120	\$1,241 112	\$34,568 97
	1984-85	13.7 115	2.53 100	34.6 115	\$1,061 90	128.2% 128	\$1,359 116	\$39,249 101
	1985-86	13.6 119	2.53 97	34.4 116	\$1,161 89	134.3% 134	\$1,559 119	\$45,367 103
	1986-87	13.0 117	2.70 100	35.1 118	\$1,325 94	120.8% 120	\$1,596 113	\$45,512 96
	1987-88	12.7 114	2.81 105	35.7 120	\$1,413 95	119.7% 120	\$1,691 114	\$47,337 95
MINNESOTA	1977-78	18.3 128	1.99 91	36.3 117	\$698 97	118.1% 118	\$824 115	\$22,734 98
	1979-80	17.8 128	2.09 95	37.3 121	\$833 101	114.9% 115	\$958 116	\$25,679 96
	1980-81	17.4 128	2.27 97	39.5 124	\$913 105	115.4% 115	\$1,053 122	\$26,676 98
	1981-82	16.8 126	2.38 99	39.9 125	\$970 102	111.1% 111	\$1,078 114	\$27,023 91
	1982-83	16.2 124	2.41 99	39.1 123	\$1,031 100	108.8% 109	\$1,121 109	\$28,698 89
	1983-84	15.2 122	2.50 101	38.1 122	\$1,097 99	111.3% 111	\$1,221 110	\$32,060 90
	1984-85	14.4 121	2.56 101	36.9 122	\$1,141 97	124.3% 124	\$1,418 121	\$38,487 99
	1985-86	13.8 121	2.72 104	37.5 126	\$1,252 96	130.9% 131	\$1,638 126	\$43,648 99
	1986-87	13.4 121	2.88 107	38.5 129	\$1,427 101	118.9% 119	\$1,697 121	\$44,028 93
	1987-88	13.7 123	2.85 107	39.0 131	\$1,502 101	109.7% 110	\$1,648 111	\$42,228 85

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		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (\$5/ENROL)		System Support Index	APP Education Appropriations per student (TAX x #5/ENROL)		#6 Tuition Factor	
		Education approp. as a percent of tax revenues Index		Percent alloc. relative to student enroll- ment Index	SSI		Dollars per student Index	Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)	Tuition as a percent of approp. plus tuition Percent Index
MARYLAND	1977-78	7.4%	85	0.23	82	97				
	1979-80	8.1%	91	0.26	89	97	\$1,860	92	19.0% (\$14.0)	27.8% 134
	1980-81	8.3%	90	0.26	90	97	\$2,235	94	19.1% (\$16.6)	26.4% 127
	1981-82	7.9%	88	0.24	86	97	\$2,430	97	20.8% (\$20.4)	26.5% 125
	1982-83	8.3%	96	0.25	92	97	\$2,482	92	19.7% (\$19.9)	27.9% 128
	1983-84	7.8%	92	0.23	85	97	\$2,703	97	20.3% (\$22.8)	28.0% 121
	1984-85	8.2%	91	0.24	82	97	\$2,709	90	19.5% (\$22.2)	29.7% 125
	1985-86	7.9%	93	0.24	83	97	\$3,033	87	19.0% (\$23.9)	29.9% 131
	1986-87	7.7%	93	0.23	83	97	\$3,274	88	19.7% (\$26.7)	29.2% 127
	1987-88	7.5%	93	0.23	84	97	\$3,431	88	21.5% (\$31.2)	29.5% 127
MASSACHUSETTS	1977-78						\$3,615	89	22.3% (\$34.3)	30.6% 130
	1979-80	5.5%	63	0.26	94	98	\$2,402	119	3.4% (\$1.8)	20.3% 98
	1980-81	5.1%	57	0.24	82	98	\$2,585	109	3.8% (\$2.2)	22.8% 110
	1981-82	4.8%	53	0.22	75	98	\$2,535	101	4.4% (\$2.6)	25.1% 118
	1982-83	4.9%	54	0.22	77	98	\$2,701	100	4.9% (\$3.1)	26.8% 123
	1983-84	4.8%	56	0.22	82	98	\$2,937	105	5.4% (\$3.6)	28.5% 123
	1984-85	5.2%	61	0.24	89	98	\$3,236	107	5.2% (\$3.8)	28.2% 118
	1985-86	5.9%	66	0.28	93	98	\$3,873	111	5.6% (\$4.9)	26.9% 118
	1986-87	6.0%	71	0.28	99	98	\$4,320	116	5.7% (\$5.5)	24.8% 108
	1987-88	6.3%	76	0.29	106	98	\$4,978	128	5.4% (\$6.1)	22.3% 96
MICHIGAN	1977-78	6.2%	76	0.29	106	98	\$5,482	135	4.9% (\$6.1)	20.6% 87
	1979-80	8.6%	99	0.26	94	102	\$1,968	98	11.3% (\$8.2)	26.3% 127
	1980-81	8.6%	97	0.25	87	102	\$2,327	98	12.6% (\$11.6)	29.7% 143
	1981-82	7.4%	81	0.21	72	102	\$2,128	85	12.9% (\$11.2)	34.8% 164
	1982-83	8.7%	96	0.25	86	102	\$2,614	97	11.9% (\$12.5)	33.1% 152
	1983-84	7.5%	87	0.21	79	102	\$2,467	88	12.9% (\$12.7)	37.7% 163
	1984-85	7.3%	86	0.20	75	102	\$2,526	83	12.8% (\$13.3)	39.7% 167
	1985-86	7.9%	88	0.23	77	102	\$3,092	89	12.2% (\$14.9)	36.2% 159
	1986-87	7.7%	91	0.23	79	102	\$3,515	94	12.3% (\$16.9)	34.4% 149
	1987-88	8.1%	98	0.23	83	102	\$3,668	94	12.3% (\$18.0)	34.7% 150
MINNESOTA	1977-78	7.8%	96	0.22	80	102	\$3,684	91	12.2% (\$18.4)	36.3% 154
	1979-80	10.3%	119	0.29	102	104	\$2,349	116	14.3% (\$14.2)	17.1% 82
	1980-81	10.3%	117	0.28	96	104	\$2,652	112	14.4% (\$16.7)	18.4% 89
	1981-82	9.5%	104	0.24	84	104	\$2,543	102	14.0% (\$16.4)	19.9% 94
	1982-83	10.5%	116	0.26	92	104	\$2,828	105	14.2% (\$18.7)	20.1% 92
	1983-84	9.9%	115	0.25	94	104	\$2,849	102	14.4% (\$18.7)	23.4% 101
	1984-85	9.8%	115	0.26	94	104	\$3,136	104	14.6% (\$20.4)	23.8% 100
	1985-86	8.9%	100	0.24	82	104	\$3,438	99	15.3% (\$23.0)	24.9% 109
	1986-87	8.4%	99	0.22	79	104	\$3,677	99	14.7% (\$23.8)	24.4% 106
	1987-88	9.1%	110	0.24	85	104	\$4,017	103	14.0% (\$25.3)	22.5% 97
		9.7%	119	0.25	91	104	\$4,080	101	13.9% (\$25.8)	23.6% 100

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		TUITION				OUTPUT			INPUTS			PROCESS (OUTPUT/INPUTS)		
		Net Tuition per student APP x #6/(1-#6)				Education Appropriations & Net Tuition per student (APP ÷ TUITION)			Potential Tax Revenues per student (#3/#1x#2)			Collective Financial Actions #4x#5/(1-#6)		
		Dollars per student	Index	Relative to system financial load Index	Relative to personal disposable income/cap Index	Dollars per student	Index	Relative to system financial load Index	Dollars per student	Index	Relative to system financial load Index	Percent	Index	Relative to system financial load Index
MARYLAND	1977-78	\$717	136	140	128	\$2,577	101	104	\$22,439	97	100	11.5%	104	108
	1979-80	\$800	129	133	124	\$3,035	102	105	\$26,089	97	100	11.6%	104	107
	1980-81	\$878	130	134	124	\$3,308	104	107	\$26,850	98	101	12.3%	106	109
	1981-82	\$961	128	132	120	\$3,442	100	103	\$28,770	97	100	12.0%	103	107
	1982-83	\$1,052	125	129	118	\$3,754	103	107	\$30,443	94	97	12.3%	110	114
	1983-84	\$1,145	121	125	114	\$3,854	97	100	\$32,653	91	94	11.8%	106	109
	1984-85	\$1,294	125	129	116	\$4,327	96	99	\$34,594	89	91	12.5%	108	111
	1985-86	\$1,351	121	125	109	\$4,625	96	98	\$39,007	89	91	11.9%	108	111
	1986-87	\$1,434	122	126	108	\$4,865	96	99	\$44,368	94	97	11.0%	102	105
	1987-88	\$1,592	127	131	112	\$5,207	98	101	\$46,310	93	96	11.2%	106	109
MASSACHUSETTS	1977-78	\$613	116	119	111	\$3,015	118	121	\$31,878	138	141	9.5%	86	88
	1979-80	\$765	124	126	119	\$3,349	112	114	\$35,847	134	137	9.3%	84	85
	1980-81	\$850	125	128	121	\$3,385	106	109	\$36,280	133	136	9.3%	80	82
	1981-82	\$989	132	134	125	\$3,691	107	109	\$41,204	139	141	9.0%	77	79
	1982-83	\$1,171	140	142	133	\$4,109	113	116	\$45,789	141	144	9.0%	80	82
	1983-84	\$1,266	134	137	123	\$4,504	113	116	\$52,195	146	149	8.6%	78	79
	1984-85	\$1,423	138	141	123	\$5,296	117	120	\$58,930	151	154	9.0%	78	79
	1985-86	\$1,424	128	130	113	\$5,743	119	121	\$67,709	154	157	8.5%	77	79
	1986-87	\$1,431	122	124	105	\$6,409	126	129	\$74,203	157	160	8.6%	80	82
	1987-88	\$1,419	113	116	96	\$6,901	130	133	\$78,730	158	161	8.8%	82	84
MICHIGAN	1977-78	\$704	133	131	128	\$2,672	105	103	\$22,410	97	95	11.9%	108	106
	1979-80	\$982	159	156	149	\$3,309	111	109	\$24,583	92	90	13.5%	121	118
	1980-81	\$1,136	168	164	159	\$3,263	103	101	\$25,396	93	91	12.9%	110	108
	1981-82	\$1,294	172	169	167	\$3,907	113	111	\$26,101	88	86	15.0%	129	127
	1982-83	\$1,493	178	174	180	\$3,960	109	107	\$28,470	88	86	13.9%	124	122
	1983-84	\$1,663	176	173	182	\$4,189	105	103	\$28,724	80	79	14.6%	131	129
	1984-85	\$1,757	170	167	174	\$4,849	107	105	\$30,624	78	77	15.8%	137	134
	1985-86	\$1,840	165	162	168	\$5,355	111	108	\$33,801	77	75	15.8%	144	141
	1986-87	\$1,946	165	162	170	\$5,613	110	108	\$37,799	80	78	14.8%	138	135
	1987-88	\$2,096	168	164	166	\$5,779	109	107	\$39,556	79	78	14.6%	137	135
MINNESOTA	1977-78	\$485	92	88	94	\$2,834	111	107	\$19,243	83	80	14.7%	134	129
	1979-80	\$600	97	93	96	\$3,251	109	105	\$22,341	83	80	14.6%	130	125
	1980-81	\$633	93	90	92	\$3,176	100	96	\$23,113	85	81	13.7%	118	113
	1981-82	\$710	94	91	94	\$3,538	103	99	\$24,316	82	79	14.5%	126	121
	1982-83	\$872	104	100	103	\$3,721	103	99	\$26,379	81	78	14.1%	126	121
	1983-84	\$981	104	100	104	\$4,117	104	100	\$28,808	81	78	14.3%	128	124
	1984-85	\$1,138	110	106	111	\$4,576	101	97	\$30,964	79	76	14.8%	128	123
	1985-86	\$1,184	106	102	105	\$4,861	100	97	\$33,354	76	73	14.6%	132	127
	1986-87	\$1,164	99	95	99	\$5,180	102	98	\$37,027	78	75	14.0%	130	125
	1987-88	\$1,261	101	97	99	\$5,340	101	97	\$38,493	77	74	13.9%	130	125

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		#1 Resident Student Source High School Grads		#2 Attendance Expansion Ratio		ENROL Student Enrollment (#1 x #2)		#3 Tax Capacity		#4 Tax Effort		TAX Tax Revenue (#3 x #4)		TAX REVENUES PER STUDENT (TAX/ENROL)	
		HS grads per 1,000 pop. Index		FTE public students per HS grad Index		Annual FTE students per 1,000 pop. Index		Dollars per capita Index		Percent Index		Dollars per capita Index		Dollars per student Index	
MISSISSIPPI	1977-78	12.1	84	2.87	132	34.6	111	\$511	71	92.2%	92	\$471	65	\$13,616	59
	1979-80	11.8	85	2.90	131	34.3	111	\$578	70	93.6%	94	\$541	66	\$15,775	59
	1980-81	12.6	93	2.69	115	34.0	107	\$607	70	96.5%	97	\$586	69	\$17,256	63
	1981-82	12.4	93	2.91	121	36.0	113	\$659	69	96.5%	96	\$636	67	\$17,670	59
	1982-83	12.6	96	2.86	118	35.9	113	\$737	72	94.6%	95	\$698	68	\$19,441	60
	1983-84	12.4	99	2.87	115	35.5	114	\$786	71	92.4%	92	\$726	65	\$20,482	57
	1984-85	11.9	100	2.97	118	35.2	117	\$802	68	94.6%	95	\$759	65	\$21,537	55
	1985-86	10.9	96	3.31	127	36.1	122	\$905	69	94.8%	95	\$857	66	\$23,767	54
	1986-87	10.6	96	3.05	113	32.4	109	\$972	69	93.0%	93	\$904	64	\$27,882	59
	1987-88	11.1	99	2.86	107	31.8	107	\$1,011	68	94.0%	94	\$951	64	\$29,914	60
MISSOURI	1977-78	14.8	104	1.62	74	24.0	77	\$683	95	82.6%	83	\$565	79	\$23,546	102
	1979-80	14.6	105	1.69	76	24.7	80	\$784	95	79.5%	80	\$624	76	\$25,213	94
	1980-81	14.2	104	1.88	81	26.6	84	\$842	97	82.1%	82	\$691	80	\$25,954	95
	1981-82	13.7	103	2.00	84	27.4	86	\$889	94	83.6%	84	\$743	78	\$27,095	91
	1982-83	13.5	104	2.02	83	27.3	86	\$948	92	81.2%	81	\$770	75	\$28,201	87
	1983-84	12.8	102	2.12	85	27.1	87	\$1,003	90	81.6%	82	\$819	74	\$30,172	85
	1984-85	12.2	102	2.13	84	25.9	86	\$1,049	89	86.9%	87	\$912	78	\$35,255	90
	1985-86	11.5	101	2.24	86	25.8	87	\$1,154	88	86.0%	86	\$992	76	\$38,453	87
	1986-87	11.0	99	2.29	85	25.1	84	\$1,272	90	83.9%	84	\$1,067	76	\$42,461	90
	1987-88	11.2	100	2.30	86	25.6	86	\$1,353	91	83.4%	83	\$1,129	76	\$44,011	88
MONTANA	1977-78	16.5	115	1.96	90	32.2	104	\$741	103	94.9%	95	\$703	98	\$21,818	94
	1979-80	15.9	114	1.99	90	31.6	103	\$891	108	87.9%	88	\$784	95	\$24,773	93
	1980-81	16.0	117	2.09	90	33.3	105	\$982	113	87.5%	88	\$859	99	\$25,801	94
	1981-82	16.0	120	2.15	90	34.5	108	\$1,068	113	92.2%	92	\$984	104	\$28,537	96
	1982-83	15.2	117	2.30	94	35.0	110	\$1,168	113	92.4%	92	\$1,079	105	\$30,839	95
	1983-84	13.8	110	2.61	105	35.9	115	\$1,221	110	97.2%	97	\$1,186	107	\$33,025	92
	1984-85	12.5	105	2.48	98	31.0	103	\$1,238	105	93.6%	94	\$1,159	99	\$37,342	96
	1985-86	12.6	110	2.70	104	33.9	114	\$1,343	103	93.0%	93	\$1,249	96	\$36,809	84
	1986-87	12.2	110	2.67	99	32.6	110	\$1,274	90	106.6%	107	\$1,358	96	\$41,586	88
	1987-88	12.6	113	2.54	95	32.0	107	\$1,279	86	105.7%	106	\$1,353	91	\$42,292	85
NEBRASKA	1977-78	16.6	116	1.89	87	31.3	101	\$727	101	90.7%	91	\$659	92	\$21,064	91
	1979-80	15.9	114	1.98	90	31.4	102	\$817	99	93.4%	93	\$763	93	\$24,296	91
	1980-81	15.9	116	2.06	89	32.7	103	\$863	100	97.6%	98	\$843	97	\$25,769	94
	1981-82	15.1	113	2.17	91	32.8	103	\$920	97	102.2%	102	\$940	99	\$28,687	96
	1982-83	14.9	114	2.21	91	33.0	104	\$997	97	94.8%	95	\$945	92	\$28,645	88
	1983-84	13.9	111	2.35	94	32.7	105	\$1,077	97	93.5%	93	\$1,007	91	\$30,782	86
	1984-85	13.0	109	2.52	100	32.9	109	\$1,184	101	94.4%	94	\$1,118	95	\$34,022	87
	1985-86	12.6	110	2.60	100	32.7	110	\$1,337	102	89.8%	90	\$1,201	92	\$36,686	83
	1986-87	12.3	112	2.70	100	33.4	112	\$1,318	94	92.9%	93	\$1,225	87	\$36,722	78
	1987-88	12.6	113	2.66	100	33.6	113	\$1,398	94	93.6%	94	\$1,309	88	\$38,962	78

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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (\$5/ENROL)		System Support Index	APP Education Appropriations per student (TAX x \$5/ENROL)			#6 Tuition Factor			
		Education approp. as a percent of tax revenues Index		Percent alloc. relative to student enroll load Index		SSI	Dollars per student Index	Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)	Tuition as a percent of approp. plus tuition Percent Index			
MISSISSIPPI	1977-78	11.8%	136	0.34	122	101	\$1,612	80	79	26.0%	(\$19.6)	26.0%	125
	1979-80	12.4%	140	0.36	126	101	\$1,954	83	82	27.2%	(\$25.0)	25.8%	125
	1980-81	12.5%	136	0.37	127	101	\$2,149	86	85	28.3%	(\$28.9)	25.7%	121
	1981-82	12.1%	134	0.34	119	101	\$2,138	79	79	29.5%	(\$32.1)	26.2%	120
	1982-83	11.6%	135	0.32	119	101	\$2,258	81	80	29.3%	(\$33.6)	26.1%	113
	1983-84	12.5%	147	0.35	129	101	\$2,550	84	83	29.1%	(\$37.0)	26.5%	112
	1984-85	12.1%	136	0.34	116	101	\$2,611	75	74	28.3%	(\$36.3)	27.5%	121
	1985-86	10.6%	125	0.29	103	101	*2,515	68	67	32.7%	(\$44.0)	28.4%	123
	1986-87	9.6%	117	0.30	107	101	\$2,684	69	68	29.6%	(\$36.6)	32.9%	142
	1987-88	9.8%	118	0.30	111	101	\$2,867	71	70	29.7%	(\$38.5)	33.2%	141
MISSOURI	1977-78	8.7%	100	0.36	129	102	\$2,047	101	99	10.9%	(\$6.0)	23.6%	114
	1979-80	9.5%	108	0.39	134	102	\$2,406	102	100	10.6%	(\$7.0)	21.6%	104
	1980-81	9.5%	103	0.35	123	102	\$2,454	98	96	10.5%	(\$7.7)	22.1%	104
	1981-82	8.5%	94	0.31	110	102	\$2,313	86	84	10.3%	(\$7.3)	25.6%	117
	1982-83	8.7%	101	0.32	117	102	\$2,446	88	86	10.4%	(\$7.8)	28.5%	123
	1983-84	8.3%	98	0.31	113	102	\$2,513	83	81	10.2%	(\$7.8)	30.0%	126
	1984-85	8.1%	91	0.31	106	102	\$2,864	82	80	10.4%	(\$8.6)	28.5%	125
	1985-86	8.5%	100	0.33	115	102	\$3,256	87	86	12.4%	(\$11.9)	27.8%	121
	1986-87	8.2%	99	0.33	118	102	\$3,479	89	87	12.3%	(\$12.3)	29.6%	128
	1987-88	8.3%	102	0.32	119	102	\$3,652	90	88	12.7%	(\$13.6)	28.9%	123
MONTANA	1977-78	8.7%	99	0.27	96	111	\$1,888	94	84	13.3%	(\$9.4)	22.5%	108
	1979-80	8.7%	98	0.27	96	111	\$2,149	91	82	13.5%	(\$10.6)	20.8%	101
	1980-81	8.6%	94	0.26	90	111	\$2,226	89	80	13.3%	(\$11.4)	20.2%	95
	1981-82	9.5%	105	0.28	97	111	\$2,719	101	91	13.7%	(\$14.8)	16.9%	77
	1982-83	9.9%	115	0.28	104	111	\$3,055	110	99	12.8%	(\$15.8)	15.4%	66
	1983-84	9.7%	114	0.27	99	111	\$3,193	105	95	12.8%	(\$16.8)	17.8%	75
	1984-85	10.1%	113	0.33	110	111	\$3,767	108	97	12.9%	(\$17.3)	17.9%	78
	1985-86	9.2%	108	0.27	95	111	\$3,380	91	82	13.0%	(\$17.1)	18.7%	81
	1986-87	8.0%	97	0.25	89	111	\$3,342	86	77	13.1%	(\$16.5)	21.7%	94
	1987-88	8.4%	104	0.26	97	111	\$3,563	88	79	13.5%	(\$17.7)	20.8%	88
NEBRASKA	1977-78	9.1%	104	0.29	103	102	\$1,908	95	93	38.0%	(\$36.6)	24.9%	120
	1979-80	9.0%	102	0.29	100	102	\$2,198	93	91	39.2%	(\$44.5)	24.9%	120
	1980-81	9.2%	100	0.28	98	102	\$2,374	95	93	38.3%	(\$48.1)	24.9%	117
	1981-82	9.0%	99	0.27	97	102	\$2,575	96	94	38.0%	(\$51.6)	25.5%	117
	1982-83	9.1%	105	0.27	101	102	\$2,595	93	91	38.6%	(\$53.8)	27.3%	118
	1983-84	8.8%	104	0.27	99	102	\$2,718	90	88	38.9%	(\$56.6)	27.5%	116
	1984-85	8.3%	92	0.25	85	102	\$2,807	80	79	38.7%	(\$58.2)	26.9%	118
	1985-86	7.6%	89	0.23	81	102	\$2,780	75	73	38.2%	(\$56.2)	29.8%	129
	1986-87	7.6%	92	0.23	82	102	\$2,789	71	70	38.6%	(\$58.5)	30.0%	130
	1987-88	7.6%	93	0.23	83	102	\$2,955	73	71	38.4%	(\$62.0)	29.0%	123

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		TUITION				OUTPUT			INPUTS			PROCESS (OUTPUT/INPUTS)		
		Net Tuition		per student		Education Appropriations		& Net Tuition		Potential Tax		Collective		
		APP x #6/(1-#6)				per student		(APP + TUITION)		Revenues per		Financial		
		Dollars	Relative		Relative	Dollars	Relative		Dollars	Relative		Percent	Relative	
			to system	financial			to system	financial		to system	financial		to system	financial
		per	load	Index	Index	per	load	Index	per	load	Index	Index	load	Index
		student	Index	Index	Index	student	Index	Index	student	Index	Index	Index	Index	Index
MISSISSIPPI	1977-78	\$567	107	106	151	\$2,180	86	85	\$14,766	64	63	14.8%	134	133
	1979-80	\$679	110	109	153	\$2,633	88	87	\$16,850	63	62	15.6%	140	139
	1980-81	\$744	110	109	153	\$2,893	91	90	\$17,877	65	65	16.2%	139	138
	1981-82	\$758	101	100	143	\$2,896	84	83	\$18,318	62	61	15.8%	137	135
	1982-83	\$798	95	94	135	\$3,056	84	83	\$20,542	63	63	14.9%	133	132
	1983-84	\$921	98	97	136	\$3,471	87	87	\$22,173	62	61	15.7%	141	139
	1984-85	\$991	96	95	135	\$3,602	80	79	\$22,758	58	58	15.8%	137	135
	1985-86	\$999	90	89	127	\$3,514	73	72	\$25,079	57	56	14.0%	127	126
	1986-87	\$1,314	112	111	168	\$3,998	79	78	\$29,995	63	63	13.3%	124	123
	1987-88	\$1,428	114	113	170	\$4,295	81	80	\$31,808	64	63	13.5%	127	126
MISSOURI	1977-78	\$634	120	118	128	\$2,680	105	103	\$28,492	123	121	9.4%	86	84
	1979-80	\$662	107	105	114	\$3,008	103	101	\$31,699	118	116	9.7%	87	85
	1980-81	\$697	103	101	108	\$3,151	99	97	\$31,625	116	114	10.0%	86	84
	1981-82	\$798	106	104	114	\$3,111	90	89	\$32,424	109	107	9.6%	83	81
	1982-83	\$977	116	114	124	\$3,423	94	92	\$34,720	107	105	9.9%	88	86
	1983-84	\$1,077	114	112	123	\$3,590	90	89	\$36,985	104	102	9.7%	87	86
	1984-85	\$1,141	111	108	118	\$4,005	89	87	\$40,564	104	102	9.9%	85	84
	1985-86	\$1,251	112	110	118	\$4,507	93	91	\$44,706	102	100	10.1%	92	90
	1986-87	\$1,460	124	122	130	\$4,939	97	95	\$50,634	107	105	9.8%	91	89
	1987-88	\$1,487	119	117	123	\$5,139	97	95	\$52,787	106	104	9.7%	92	90
MONTANA	1977-78	\$548	104	93	114	\$2,436	96	86	\$22,987	99	89	10.6%	96	87
	1979-80	\$564	91	82	100	\$2,714	91	82	\$28,172	105	95	9.6%	86	78
	1980-81	\$563	83	75	94	\$2,789	88	79	\$29,484	108	97	9.5%	81	73
	1981-82	\$552	73	66	82	\$3,271	95	86	\$30,966	104	94	10.6%	91	82
	1982-83	\$555	66	60	73	\$3,610	99	90	\$33,361	103	93	10.8%	97	87
	1983-84	\$689	73	66	82	\$3,882	98	88	\$33,988	95	86	11.4%	103	93
	1984-85	\$820	80	72	92	\$4,587	101	91	\$39,878	102	92	11.5%	99	89
	1985-86	\$776	70	63	84	\$4,157	86	77	\$39,599	90	81	10.5%	95	86
	1986-87	\$938	79	71	99	\$4,270	84	76	\$39,024	83	74	10.9%	102	92
	1987-88	\$938	75	68	90	\$4,501	85	76	\$39,995	80	72	11.3%	106	95
NEBRASKA	1977-78	\$633	120	118	122	\$2,541	100	98	\$23,211	100	98	10.9%	100	98
	1979-80	\$728	118	115	121	\$2,926	98	96	\$26,003	97	95	11.3%	101	99
	1980-81	\$786	116	114	118	\$3,160	99	97	\$26,402	97	95	12.0%	103	101
	1981-82	\$880	117	115	125	\$3,455	100	98	\$28,071	94	93	12.3%	106	104
	1982-83	\$977	116	114	115	\$3,572	98	96	\$30,221	93	91	11.8%	106	103
	1983-84	\$1,033	109	107	112	\$3,751	94	93	\$32,927	92	90	11.4%	102	100
	1984-85	\$1,033	100	98	105	\$3,840	85	83	\$36,042	92	90	10.7%	92	90
	1985-86	\$1,181	106	104	107	\$3,962	82	80	\$40,832	93	91	9.7%	88	86
	1986-87	\$1,195	102	100	104	\$3,984	78	77	\$39,524	84	82	10.1%	94	92
	1987-88	\$1,207	97	95	101	\$4,163	78	77	\$41,626	83	82	10.0%	94	92

TABLE 4
SEVEN FACTORS
IN STATE
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		#1 Resident Student Source High School Grade		#2 Attendance Expansion Ratio		ENROL Student Enrollment (#1 x #2)		#3 Tax Capacity		#4 Tax Effort		TAX Tax Revenue (#3 x #4)		TAX REVENUES PER STUDENT (TAX/ENROL)	
		HS grade per 1,000 pop. Index		PTE public students per HS grad Index		Annual PTE students per 1,000 pop. Index		Dollars per capita Index		Percent Index		Dollars per capita Index		Dollars per student Index	
NEVADA	1977-78	12.8	89	2.17	100	27.8	89	\$1,093	152	70.7%	71	\$773	108	\$27,843	120
	1979-80	11.9	86	2.25	102	26.9	87	\$1,271	154	60.9%	61	\$773	94	\$28,709	107
	1980-81	11.5	84	2.40	103	27.5	87	\$1,330	154	65.2%	65	\$867	100	\$31,557	116
	1981-82	11.6	87	2.33	97	27.0	85	\$1,454	153	59.5%	60	\$865	91	\$32,041	108
	1982-83	11.4	87	2.42	100	27.5	87	\$1,523	148	61.6%	62	\$938	91	\$34,141	105
	1983-84	10.7	85	2.43	98	25.9	83	\$1,672	150	62.8%	63	\$1,050	94	\$40,480	113
	1984-85	10.2	86	2.46	97	25.1	83	\$1,731	147	63.7%	64	\$1,102	94	\$43,838	112
	1985-86	9.8	86	2.38	91	23.4	79	\$1,928	148	61.8%	62	\$1,191	91	\$50,963	116
	1986-87	9.4	85	2.53	94	23.8	80	\$2,052	146	63.8%	64	\$1,308	93	\$54,872	116
	1987-88	9.1	81	2.73	103	24.9	83	\$2,171	146	64.9%	65	\$1,408	95	\$56,604	114
NEW HAMPSHIRE	1977-78	15.1	106	1.53	70	23.1	74	\$734	192	75.6%	76	\$555	77	\$23,994	104
	1979-80	14.3	102	1.52	69	21.7	70	\$817	99	74.3%	74	\$607	74	\$27,963	104
	1980-81	15.6	115	1.39	60	21.7	68	\$835	96	78.3%	78	\$654	75	\$30,117	110
	1981-82	15.2	114	1.48	62	22.4	70	\$915	96	75.0%	75	\$687	72	\$30,607	103
	1982-83	14.6	112	1.51	62	22.0	69	\$982	95	73.9%	74	\$725	70	\$32,907	102
	1983-84	14.6	116	1.51	61	22.0	71	\$1,109	100	74.9%	75	\$831	75	\$37,714	106
	1984-85	14.4	121	1.55	61	22.4	74	\$1,265	108	69.0%	69	\$873	74	\$39,028	100
	1985-86	12.8	112	1.65	63	21.2	71	\$1,455	112	69.1%	69	\$1,005	77	\$47,498	108
	1986-87	12.4	112	1.73	64	21.4	72	\$1,577	112	64.6%	65	\$1,019	72	\$47,603	101
	1987-88	12.3	110	1.89	71	23.2	78	\$1,695	114	65.0%	65	\$1,101	74	\$47,374	95
NEW JERSEY	1977-78	15.1	106	1.49	68	22.5	72	\$755	105	104.9%	105	\$792	110	\$35,249	152
	1979-80	15.1	108	1.54	70	23.3	76	\$850	103	114.4%	114	\$972	118	\$41,732	156
	1980-81	14.8	108	1.59	68	23.4	74	\$886	102	117.7%	118	\$1,043	120	\$44,573	163
	1981-82	14.7	110	1.58	66	23.3	73	\$998	105	112.0%	112	\$1,118	118	\$48,060	162
	1982-83	14.6	111	1.57	64	22.8	72	\$1,078	105	111.7%	112	\$1,204	117	\$52,845	163
	1983-84	14.0	112	1.58	64	22.2	71	\$1,174	106	112.8%	113	\$1,325	119	\$59,752	167
	1984-85	13.3	112	1.58	63	21.1	70	\$1,319	112	109.0%	109	\$1,438	122	\$68,234	175
	1985-86	12.7	111	1.62	62	20.5	69	\$1,494	115	108.4%	108	\$1,621	124	\$78,894	179
	1986-87	12.1	109	1.71	63	20.6	69	\$1,646	117	104.6%	105	\$1,723	122	\$83,626	177
	1987-88	12.1	108	1.65	62	20.0	67	\$1,770	119	103.9%	104	\$1,838	124	\$91,987	185
NEW MEXICO	1977-78	15.9	111	2.30	106	36.6	118	\$705	98	82.9%	83	\$585	81	\$15,958	69
	1979-80	15.8	114	2.20	99	34.8	113	\$842	102	83.0%	83	\$699	85	\$20,103	75
	1980-81	15.3	112	2.29	98	35.0	110	\$894	103	85.0%	85	\$760	88	\$21,720	80
	1981-82	14.6	110	2.41	101	35.3	111	\$1,015	107	83.1%	83	\$843	89	\$23,888	80
	1982-83	14.1	108	2.53	104	35.7	112	\$1,169	114	89.1%	89	\$1,041	101	\$29,146	90
	1983-84	13.0	103	2.72	110	35.3	113	\$1,273	114	82.5%	82	\$1,050	94	\$29,717	83
	1984-85	12.1	102	2.81	111	34.1	113	\$1,268	108	79.0%	79	\$1,002	85	\$29,355	75
	1985-86	11.9	104	2.86	110	34.0	115	\$1,402	107	81.7%	82	\$1,146	88	\$33,708	77
	1986-87	11.7	105	2.71	100	31.6	106	\$1,391	99	86.1%	86	\$1,198	85	\$37,981	80
	1987-88	11.4	102	2.79	104	31.8	107	\$1,427	96	83.6%	84	\$1,193	80	\$37,471	75

TABLE 4
SEVEN FACTORS
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HISTORICAL

		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (\$5/ENROL)		System Support Index	APP Education Appropriations per student (TAX x #5/ENROL)				#6 Tuition Factor		
		Education approp. as a percent of tax revenues Index		Percent alloc. relative to student enroll load Index		SSI	Dollars per student	Index	Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capite)	Tuition as a percent of approp. plus tuition Percent	Index	
NEVADA	1977-78	8.0%	92	0.29	103	107	\$2,226	110	103	12.1% (\$8.5)	23.1%	111	
	1979-80	9.1%	103	0.34	118	107	\$2,623	111	103	12.9% (\$10.4)	19.0%	92	
	1980-81	8.2%	89	0.30	103	107	\$2,573	103	96	15.6% (\$13.1)	19.6%	92	
	1981-82	8.3%	92	0.31	108	107	\$2,656	99	92	15.6% (\$13.3)	23.4%	107	
	1982-83	7.6%	88	0.28	102	107	\$2,600	93	87	16.0% (\$13.6)	25.0%	108	
	1983-84	6.9%	82	0.27	98	107	\$2,805	93	87	15.4% (\$13.2)	27.2%	114	
	1984-85	6.9%	77	0.27	92	107	\$3,013	86	81	14.1% (\$12.5)	26.7%	117	
	1985-86	7.5%	89	0.32	113	107	\$3,828	103	96	13.7% (\$14.2)	22.2%	96	
	1986-87	7.2%	87	0.30	109	107	\$3,961	101	95	13.6% (\$14.8)	20.8%	90	
	1987-88	7.2%	89	0.29	106	107	\$4,085	101	94	12.7% (\$14.8)	20.0%	85	
NEW HAMPSHIRE	1977-78	5.6%	64	0.24	86	104	\$1,343	67	64	4.4% (\$1.4)	53.6%	258	
	1979-80	5.2%	59	0.24	84	104	\$1,463	62	59	4.7% (\$1.6)	54.3%	283	
	1980-81	5.3%	58	0.24	84	104	\$1,591	64	61	4.3% (\$1.5)	55.8%	262	
	1981-82	6.0%	66	0.27	94	104	\$1,825	68	65	3.8% (\$1.6)	57.6%	264	
	1982-83	5.0%	58	0.23	83	104	\$1,633	59	56	4.3% (\$1.6)	62.0%	268	
	1983-84	4.9%	58	0.22	81	104	\$1,642	61	59	6.3% (\$2.7)	61.0%	257	
	1984-85	4.8%	53	0.21	72	104	\$1,856	53	51	6.6% (\$2.9)	60.4%	265	
	1985-86	4.8%	57	0.23	80	104	\$2,283	61	59	6.0% (\$3.1)	57.3%	249	
	1986-87	5.2%	63	0.24	87	104	\$2,464	63	61	5.7% (\$3.2)	56.3%	243	
	1987-88	5.5%	68	0.24	87	104	\$2,618	65	62	6.2% (\$4.0)	54.1%	229	
NEW JERSEY	1977-78	6.2%	71	0.28	99	94	\$2,195	109	116	18.3% (\$11.0)	20.6%	99	
	1979-80	5.7%	64	0.24	85	94	\$2,375	100	107	21.0% (\$14.7)	19.9%	96	
	1980-81	5.7%	62	0.24	84	94	\$2,529	101	107	21.1% (\$15.8)	21.3%	100	
	1981-82	5.9%	65	0.25	89	94	\$2,824	105	112	21.1% (\$17.5)	21.4%	98	
	1982-83	5.7%	66	0.25	92	94	\$3,013	108	115	22.1% (\$19.4)	23.0%	100	
	1983-84	5.7%	67	0.26	94	94	\$3,387	112	119	21.8% (\$21.0)	24.4%	103	
	1984-85	5.8%	65	0.28	93	94	\$3,985	114	121	20.9% (\$22.2)	22.6%	99	
	1985-86	5.8%	68	0.28	99	94	\$4,575	123	131	20.4% (\$24.0)	20.9%	91	
	1986-87	5.9%	71	0.29	103	94	\$4,909	126	134	20.9% (\$26.7)	20.3%	88	
	1987-88	6.0%	74	0.30	111	94	\$5,540	137	145	21.0% (\$29.3)	20.3%	86	
NEW MEXICO	1977-78	13.2%	152	0.36	129	113	\$2,108	105	93	12.9% (\$11.5)	15.3%	74	
	1979-80	13.3%	150	0.38	133	113	\$2,664	112	100	13.2% (\$14.1)	14.6%	70	
	1980-81	14.1%	154	0.40	140	113	\$3,066	122	108	13.6% (\$16.9)	13.9%	65	
	1981-82	14.3%	158	0.40	143	113	\$3,416	127	112	13.6% (\$19.0)	13.3%	61	
	1982-83	12.3%	143	0.34	127	113	\$3,583	128	114	14.7% (\$22.1)	13.0%	56	
	1983-84	12.1%	143	0.34	126	113	\$3,597	119	105	17.6% (\$27.2)	13.0%	55	
	1984-85	13.3%	148	0.39	131	113	\$3,890	111	99	17.1% (\$27.4)	13.3%	58	
	1985-86	11.4%	134	0.33	117	113	\$3,838	103	91	17.8% (\$28.2)	13.6%	59	
	1986-87	11.4%	139	0.36	131	113	\$4,346	111	99	17.3% (\$28.6)	14.9%	64	
	1987-88	11.1%	137	0.35	128	113	\$4,172	103	91	21.3% (\$36.0)	15.7%	67	

TABLE 4
SEVEN FACTORS
IN STATE
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PUBLIC HIGH
EDUCATION
HISTORICAL

- TUITION

Net Tuition
per student
 $APP \times \#6 / (1 - \#6)$

Dollars
per
student
Index
Relative
to system
financial
load
Index
Relative
to personal
disposable
income/cap
Index

OUTPUT

Education Appropriations
& Net Tuition
per student
($APP + TUITION$)

Dollars
per
student
Index
Relative
to system
financial
load
Index

INPUTS

Potential Tax
Revenues per
student
($\#3 / \#1 \times \#2$)

Dollars
per
student
Index
Relative
to system
financial
load
Index

PROCESS (OUTPUT/INPUTS)
Collective
Financial
Actions
 $\#4 \times \#5 / (1 - \#6)$

Percent
Index
Relative
to system
financial
load
Index

NEVADA	1977-78	\$668	126	118	116	\$2,893	114	106	\$39,361	176	159	7.4%	67	62
	1979-80	\$614	99	93	87	\$3,237	108	101	\$47,178	176	165	6.9%	61	57
	1980-81	\$628	93	87	81	\$3,201	101	94	\$48,416	177	166	6.6%	57	53
	1981-82	\$812	108	101	95	\$3,468	101	94	\$53,842	181	169	6.4%	56	52
	1982-83	\$865	103	96	92	\$3,466	95	89	\$55,410	171	160	6.3%	56	52
	1983-84	\$1,046	111	104	104	\$3,851	97	91	\$64,479	181	169	6.0%	54	50
	1984-85	\$1,098	106	99	99	\$4,111	91	85	\$68,848	176	165	6.0%	52	48
	1985-86	\$1,090	98	91	93	\$4,918	102	95	\$82,480	188	175	6.0%	54	51
	1986-87	\$1,038	88	82	85	\$4,999	98	92	\$86,067	182	170	5.9%	54	50
	1987-88	\$1,016	81	76	78	\$5,103	96	90	\$87,233	175	164	5.9%	55	51
NEW HAMPSHIRE	1977-78	\$1,553	294	283	309	\$2,896	114	109	\$31,748	137	132	9.1%	83	80
	1979-80	\$1,741	282	271	294	\$3,204	107	103	\$37,620	141	135	8.5%	76	73
	1980-81	\$2,005	296	285	306	\$3,595	113	109	\$38,439	141	135	9.4%	80	77
	1981-82	\$2,481	330	317	335	\$4,306	125	120	\$40,794	137	132	10.6%	91	88
	1982-83	\$2,666	317	305	320	\$4,299	118	114	\$44,538	137	132	9.7%	86	83
	1983-84	\$2,880	305	293	296	\$4,722	119	114	\$50,344	141	136	9.4%	84	81
	1984-85	\$2,836	275	264	259	\$4,692	104	100	\$56,597	145	139	8.3%	72	69
	1985-86	\$3,062	275	264	262	\$5,345	110	106	\$68,782	156	150	7.8%	71	68
	1986-87	\$3,170	269	259	241	\$5,635	111	107	\$73,650	156	150	7.7%	71	68
	1987-88	\$3,083	247	237	216	\$5,701	108	103	\$72,925	146	141	7.8%	73	71
NEW JERSEY	1977-78	\$570	108	115	92	\$2,765	109	116	\$33,619	145	155	8.2%	75	80
	1979-80	\$589	95	101	83	\$2,965	99	106	\$36,481	136	145	8.1%	73	77
	1980-81	\$684	101	107	89	\$3,213	101	107	\$37,855	139	147	8.5%	73	78
	1981-82	\$769	102	109	89	\$3,594	104	111	\$42,923	144	154	8.4%	72	77
	1982-83	\$901	107	114	93	\$3,914	108	115	\$47,313	146	155	8.3%	74	79
	1983-84	\$1,095	116	123	98	\$4,482	113	120	\$52,968	148	158	8.5%	76	81
	1984-85	\$1,162	113	120	94	\$5,148	114	121	\$52,584	160	171	8.2%	71	76
	1985-86	\$1,207	108	115	90	\$5,783	119	127	\$72,753	165	176	7.9%	72	77
	1986-87	\$1,251	106	113	87	\$6,161	121	129	\$78,934	169	180	7.7%	72	76
	1987-88	\$1,410	113	120	88	\$6,950	131	139	\$88,574	178	183	7.8%	74	78
NEW MEXICO	1977-78	\$381	72	64	85	\$2,490	98	87	\$19,243	83	74	12.3%	118	104
	1979-80	\$455	74	65	86	\$3,119	104	92	\$24,221	90	80	12.9%	115	102
	1980-81	\$495	73	65	85	\$3,561	112	99	\$25,547	94	83	13.9%	120	106
	1981-82	\$525	70	62	81	\$3,941	114	101	\$28,736	97	86	13.7%	118	105
	1982-83	\$533	64	56	74	\$4,116	113	100	\$32,729	101	89	12.6%	112	99
	1983-84	\$538	57	50	67	\$4,136	104	92	\$36,037	101	89	11.5%	103	91
	1984-85	\$595	58	51	69	\$4,485	99	88	\$37,164	95	84	12.1%	104	92
	1985-86	\$605	54	48	66	\$4,443	92	81	\$41,247	94	83	10.8%	98	87
	1986-87	\$762	65	57	83	\$5,109	101	89	\$44,096	93	83	11.6%	108	95
	1987-88	\$777	62	55	79	\$4,949	93	83	\$44,841	90	80	11.0%	104	92

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		#1— Resident Student Source High School Grads		#2 Attendance Expansion Ratio		ENROL Student Enrollment (#1 x #2)		#3 Tax Capacity Dollars per capita Index		#4 Tax Effort Percent Index		TAX Tax Revenue (#3 x #4) Dollars per capita Index		TAX REVENUES PER STUDENT (TAX/ENROL) Dollars per student Index	
		HS grads per 1,000 pop. Index		FTE public students per HS grad Index		Annual FTE students per 1,000 pop. Index									
NEW YORK	1977-78	13.5	95	1.77	81	23.9	77	\$676	94	169.6%	170	\$1,147	159	\$47,985	207
	1979-80	13.6	97	1.78	80	24.1	78	\$752	91	167.9%	168	\$1,262	153	\$52,252	195
	1980-81	13.8	101	1.78	77	24.7	78	\$772	89	171.0%	171	\$1,320	152	\$53,538	196
	1981-82	13.5	102	1.84	77	25.0	78	\$857	90	167.4%	167	\$1,434	151	\$57,397	193
	1982-83	13.1	100	1.91	79	25.1	79	\$916	89	171.0%	171	\$1,567	152	\$62,441	193
	1983-84	13.0	104	1.94	78	25.2	81	\$1,022	92	169.9%	170	\$1,737	156	\$68,908	193
	1984-85	11.7	98	2.10	83	24.4	81	\$1,122	95	163.3%	163	\$1,832	156	\$75,032	192
	1985-86	11.1	98	2.14	82	23.8	80	\$1,286	99	158.8%	159	\$2,043	157	\$85,698	195
	1986-87	10.8	98	2.20	82	23.8	80	\$1,423	101	155.9%	156	\$2,219	158	\$93,066	197
	1987-88	10.9	97	2.15	81	23.4	78	\$1,532	103	157.1%	157	\$2,406	162	\$102,801	206
NORTH CAROLINA	1977-78	13.3	93	2.59	119	34.4	111	\$597	83	86.4%	86	\$516	72	\$15,008	65
	1979-80	13.1	94	2.65	120	34.8	113	\$677	82	86.5%	86	\$585	71	\$16,826	63
	1980-81	12.7	93	2.86	123	36.3	114	\$708	82	90.9%	91	\$644	74	\$17,731	65
	1981-82	12.4	93	2.98	124	36.9	116	\$754	80	96.9%	97	\$731	77	\$19,794	67
	1982-83	12.4	95	3.02	124	37.5	118	\$819	80	95.3%	95	\$780	76	\$20,781	64
	1983-84	11.9	95	3.28	132	39.0	125	\$906	81	93.7%	94	\$848	76	\$21,742	61
	1984-85	11.4	96	3.28	130	37.5	125	\$1,020	87	87.8%	88	\$896	76	\$23,872	61
	1985-86	11.4	100	3.38	130	38.4	129	\$1,160	89	86.8%	87	\$1,006	77	\$26,242	60
	1986-87	11.0	99	3.47	129	38.0	127	\$1,212	86	92.7%	93	\$1,124	80	\$29,587	63
	1987-88	10.9	97	3.43	129	37.3	125	\$1,264	85	95.1%	95	\$1,201	81	\$32,225	65
NORTH DAKOTA	1977-78	18.2	127	2.28	105	41.5	133	\$705	98	94.3%	94	\$665	92	\$16,031	69
	1979-80	17.3	124	2.37	107	41.1	133	\$842	102	82.2%	82	\$692	84	\$16,851	63
	1980-81	16.6	122	2.57	111	42.7	134	\$941	109	77.7%	78	\$731	84	\$17,141	63
	1981-82	16.3	123	2.75	115	44.9	141	\$1,028	108	78.8%	79	\$809	85	\$18,026	61
	1982-83	15.7	120	2.90	119	45.5	143	\$1,271	123	74.0%	74	\$941	91	\$20,682	64
	1983-84	14.3	114	3.28	132	46.9	151	\$1,276	115	82.6%	83	\$1,055	95	\$22,473	63
	1984-85	13.4	113	3.41	135	45.7	152	\$1,303	111	81.2%	81	\$1,058	90	\$23,135	59
	1985-86	12.7	112	3.56	137	45.4	153	\$1,397	107	91.8%	92	\$1,281	98	\$28,231	64
	1986-87	11.9	108	3.73	138	44.3	149	\$1,429	102	92.0%	92	\$1,315	93	\$29,672	63
	1987-88	12.3	110	3.62	136	44.4	149	\$1,457	98	85.4%	85	\$1,244	84	\$28,006	56
OHIO	1977-78	16.1	112	1.69	78	27.1	87	\$734	102	79.4%	79	\$582	81	\$21,497	93
	1979-80	15.5	112	1.74	78	27.0	87	\$843	102	81.5%	82	\$687	83	\$25,488	95
	1980-81	15.5	114	1.81	78	28.1	89	\$873	101	86.2%	86	\$752	87	\$26,789	98
	1981-82	14.8	112	2.01	84	29.9	94	\$920	97	86.7%	87	\$798	84	\$26,694	90
	1982-83	14.8	113	1.97	81	29.1	92	\$972	94	88.7%	89	\$862	84	\$29,630	91
	1983-84	14.4	115	2.06	83	29.7	95	\$1,015	91	94.4%	94	\$958	86	\$32,279	90
	1984-85	13.6	114	2.12	84	28.8	96	\$1,051	89	102.9%	103	\$1,081	92	\$37,597	96
	1985-86	12.8	112	2.24	86	28.6	96	\$1,148	88	106.3%	106	\$1,220	94	\$42,723	97
	1986-87	12.4	112	2.33	87	28.9	97	\$1,277	91	102.6%	103	\$1,310	93	\$45,285	96
	1987-88	12.5	111	2.35	86	29.3	98	\$1,368	92	101.6%	102	\$1,391	94	\$47,531	95

TABLE 4
SEVEN FACTORS
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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (\$5/ENROL)		System Support Index SSI	APP Education Appropriations per student (TAX x \$5/ENROL)			#6 Tuition Factor			
		Education approp. as a percent of tax revenues Index		Percent alloc. relative to student enroll load Index			Dollars per student	Index	Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)	Tuition as a percent of approp. plus tuition Percent	Index	
NEW YORK	1977-78	5.3%	61	0.22	79	92	\$2,534	126	137	12.8%	(\$8.9)	19.4%	93
	1979-80	5.8%	66	0.24	84	92	\$3,040	128	139	14.9%	(\$12.9)	17.9%	87
	1980-81	6.0%	65	0.24	84	92	\$3,210	128	139	14.8%	(\$13.7)	18.2%	85
	1981-82	6.1%	67	0.24	86	92	\$3,483	129	141	14.8%	(\$15.2)	17.8%	82
	1982-83	6.0%	70	0.24	89	92	\$3,767	135	147	13.0%	(\$14.2)	17.5%	76
	1983-84	6.4%	76	0.26	94	92	\$4,430	146	159	11.5%	(\$14.4)	17.0%	72
	1984-85	6.7%	75	0.27	92	92	\$5,008	143	156	12.6%	(\$17.6)	16.0%	70
	1985-86	6.1%	72	0.26	89	92	\$5,214	140	152	13.6%	(\$19.6)	17.6%	76
	1986-87	6.2%	75	0.26	94	92	\$5,788	148	161	13.3%	(\$21.2)	16.2%	70
1987-88	5.9%	73	0.25	93	92	\$6,115	151	164	14.1%	(\$23.6)	16.3%	69	
NORTH CAROLINA	1977-78	11.0%	126	0.32	114	99	\$1,648	82	83	22.1%	(\$16.1)	19.0%	92
	1979-80	11.8%	134	0.34	119	99	\$1,992	84	85	22.1%	(\$19.7)	16.5%	80
	1980-81	12.1%	132	0.33	115	99	\$2,145	86	87	22.2%	(\$22.2)	15.9%	75
	1981-82	11.8%	130	0.32	112	99	\$2,328	86	87	22.1%	(\$24.5)	16.1%	74
	1982-83	11.7%	136	0.31	115	99	\$2,428	87	88	22.2%	(\$26.0)	16.1%	69
	1983-84	11.2%	132	0.29	105	99	\$2,436	80	81	22.2%	(\$27.1)	16.0%	67
	1984-85	13.8%	154	0.37	124	99	\$3,285	94	95	22.5%	(\$35.8)	13.7%	60
	1985-86	13.7%	162	0.36	125	99	\$3,592	96	97	21.4%	(\$37.6)	13.0%	56
	1986-87	13.1%	158	0.34	124	99	\$3,867	99	100	21.1%	(\$39.3)	13.8%	59
1987-88	13.0%	160	0.35	128	99	\$4,182	103	104	21.2%	(\$41.8)	13.9%	59	
NORTH DAKOTA	1977-78	12.0%	138	0.29	103	108	\$1,929	96	89	18.6%	(\$18.3)	21.5%	103
	1979-80	13.4%	151	0.33	114	108	\$2,255	95	88	21.1%	(\$24.7)	22.6%	109
	1980-81	14.0%	152	0.33	113	108	\$2,391	95	88	21.5%	(\$27.9)	22.7%	107
	1981-82	15.7%	173	0.35	123	108	\$2,823	105	97	21.9%	(\$35.5)	23.9%	109
	1982-83	13.3%	155	0.29	108	108	\$2,760	99	92	22.7%	(\$36.8)	24.0%	104
	1983-84	11.6%	137	0.25	91	108	\$2,612	86	80	25.0%	(\$40.9)	26.5%	111
	1984-85	12.1%	136	0.27	89	108	\$2,809	80	75	24.8%	(\$42.5)	26.2%	115
	1985-86	10.7%	126	0.24	82	108	\$3,019	81	75	23.9%	(\$43.0)	27.1%	119
	1986-87	10.6%	128	0.24	86	108	\$3,145	81	75	24.0%	(\$43.9)	28.2%	122
1987-88	10.8%	132	0.24	89	108	\$3,016	74	69	26.0%	(\$47.1)	30.5%	129	
OHIO	1977-78	7.4%	85	0.27	98	109	\$1,601	79	73	15.6%	(\$8.0)	33.2%	160
	1979-80	7.6%	86	0.28	98	109	\$1,932	82	75	16.1%	(\$10.0)	32.8%	159
	1980-81	7.4%	81	0.26	92	109	\$1,992	80	73	16.2%	(\$10.8)	34.9%	164
	1981-82	7.2%	79	0.24	85	109	\$1,917	71	65	16.4%	(\$11.3)	35.0%	160
	1982-83	6.8%	79	0.23	87	109	\$2,020	72	66	16.8%	(\$11.9)	35.1%	152
	1983-84	7.2%	84	0.24	89	109	\$2,310	76	70	16.7%	(\$13.7)	38.4%	162
	1984-85	7.0%	78	0.24	82	109	\$2,624	75	69	16.6%	(\$15.0)	37.4%	164
	1985-86	7.0%	82	0.24	86	109	\$2,983	80	73	16.7%	(\$17.0)	35.7%	155
	1986-87	7.1%	85	0.24	88	109	\$3,194	82	75	16.7%	(\$18.5)	35.1%	151
1987-88	7.0%	86	0.24	88	109	\$3,324	82	75	15.6%	(\$18.0)	35.4%	150	

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	TUITION				OUTPUT				INPUTS				PROCESS (OUTPUT/INPUTS)			
	Net Tuition per student APP x #6/(1-#6)				Education Appropriations & Net Tuition per student (APP + TUITION)				Potential Tax Revenues per student (#3/#1x#2)				Collective Financial Actions #4x#5/(1-#6)			
	Dollars per student	Index	Relative to system financial load Index	Relative to personal disposable income/cap Index	Dollars per student	Index	Relative to system financial load Index	Dollars per student	Index	Relative to system financial load Index	Percent	Index	Relative to system financial load Index			
1977-78	\$610	115	126	107	\$3,144	124	134	\$28,293	122	133	11.1%	101	110			
1979-80	\$663	107	117	102	\$3,704	124	135	\$31,119	116	126	11.9%	107	116			
1980-81	\$714	105	115	101	\$3,923	123	134	\$31,315	115	125	12.5%	108	117			
1981-82	\$755	100	109	95	\$4,237	123	134	\$34,294	115	125	12.4%	107	116			
1982-83	\$802	95	104	91	\$4,569	126	137	\$36,508	113	122	12.5%	112	121			
1983-84	\$909	96	105	91	\$5,339	134	146	\$40,560	114	123	13.2%	118	129			
1984-85	\$952	92	100	86	\$5,960	132	143	\$45,961	118	128	13.0%	112	122			
1985-86	\$1,112	100	108	92	\$6,326	131	142	\$53,955	123	133	11.7%	106	116			
1986-87	\$1,116	95	103	83	\$6,904	136	148	\$59,689	126	137	11.6%	108	117			
1987-88	\$1,189	95	103	85	\$7,304	138	150	\$65,448	131	143	11.2%	105	114			
1977-78	\$387	73	74	86	\$2,035	80	81	\$17,381	75	76	11.7%	106	108			
1979-80	\$392	63	64	75	\$2,384	80	81	\$19,459	73	73	12.3%	110	111			
1980-81	\$406	60	61	72	\$2,551	80	81	\$19,501	71	72	13.1%	112	113			
1981-82	\$445	59	60	72	\$2,773	81	81	\$20,427	69	69	13.6%	117	118			
1982-83	\$464	55	56	67	\$2,893	80	81	\$21,810	67	68	13.3%	118	120			
1983-84	\$463	49	49	58	\$2,899	73	74	\$23,215	65	66	12.5%	112	113			
1984-85	\$520	50	51	59	\$3,805	84	85	\$27,190	70	70	14.0%	121	122			
1985-86	\$535	48	49	56	\$4,128	85	86	\$30,247	69	69	13.6%	124	125			
1986-87	\$618	53	53	52	\$4,484	88	89	\$31,900	68	68	14.1%	131	132			
1987-88	\$673	54	54	64	\$4,855	92	92	\$33,903	68	69	14.3%	135	136			
1977-78	\$527	109	92	105	\$2,456	97	89	\$16,999	73	68	14.4%	131	122			
1979-80	\$658	106	99	110	\$2,914	98	90	\$20,497	77	71	14.2%	127	118			
1980-81	\$701	104	96	108	\$3,092	97	90	\$22,060	81	75	14.0%	120	111			
1981-82	\$885	118	109	126	\$3,708	108	100	\$22,885	77	71	16.2%	140	130			
1982-83	\$872	104	96	100	\$3,632	100	93	\$27,932	86	80	13.0%	116	108			
1983-84	\$940	100	92	98	\$3,552	89	83	\$27,196	76	71	13.1%	117	109			
1984-85	\$996	97	89	93	\$3,806	84	78	\$28,477	73	68	13.4%	115	107			
1985-86	\$1,121	101	93	100	\$4,140	86	79	\$30,768	70	65	13.5%	122	113			
1986-87	\$1,235	105	97	116	\$4,380	86	80	\$32,241	68	63	13.6%	126	117			
1987-88	\$1,322	106	98	120	\$4,338	82	76	\$32,779	66	61	13.2%	124	115			
1977-78	\$796	151	138	150	\$2,397	94	86	\$27,085	117	107	8.9%	80	74			
1979-80	\$945	153	140	152	\$2,877	96	88	\$31,259	117	107	9.2%	82	76			
1980-81	\$1,068	158	145	158	\$3,060	96	88	\$31,076	114	104	9.8%	85	78			
1981-82	\$1,032	137	126	138	\$2,949	86	79	\$30,794	104	95	9.6%	83	76			
1982-83	\$1,094	130	120	134	\$3,114	86	79	\$33,412	103	95	9.3%	83	76			
1983-84	\$1,442	153	140	158	\$3,753	94	87	\$34,200	96	88	11.0%	99	91			
1984-85	\$1,569	152	140	159	\$4,193	93	85	\$36,549	94	86	11.5%	99	91			
1985-86	\$1,657	149	136	154	\$4,641	96	88	\$40,193	91	84	11.5%	105	96			
1986-87	\$1,725	147	135	153	\$4,919	97	89	\$44,156	93	86	11.1%	104	95			
1987-88	\$1,823	146	134	153	\$5,147	97	89	\$46,768	94	86	11.0%	103	95			

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		#1 Resident Student Source High School Grads		#2 Attendance Expansion Ratio		ENROL Student Enrollment (#1 x #2)		#3 Tax Capacity		#4 Tax Effort		TAX Tax Revenue (#3 x #4)		TAX REVENUES PER STUDENT (TAX/ENROL)	
		HS grads per 1,000 pop. Index		FTE public students per HS grad Index		Annual FTE students per 1,000 pop. Index		Dollars per capita Index		Percent Index		Dollars per capita Index		Dollars per student Index	
OKLAHOMA	1977-78	13.7	96	2.51	115	34.3	110	\$748	104	69.4%	69	\$519	72	\$15,131	65
	1979-80	13.5	97	2.46	111	33.1	107	\$875	106	70.5%	70	\$617	75	\$18,619	70
	1980-81	13.2	97	2.57	110	34.0	107	\$937	108	74.0%	74	\$693	80	\$20,397	75
	1981-82	12.8	96	2.61	109	33.5	105	\$1,106	117	71.5%	72	\$791	83	\$23,659	80
	1982-83	12.4	95	2.74	113	33.8	107	\$1,311	127	72.6%	73	\$952	92	\$28,118	87
	1983-84	11.5	91	2.88	116	33.0	106	\$1,405	126	78.3%	78	\$1,101	99	\$33,331	93
	1984-85	10.7	90	2.85	113	30.5	101	\$1,351	115	80.3%	80	\$1,085	92	\$35,602	91
	1985-86	10.5	92	2.91	112	30.6	103	\$1,442	111	77.1%	77	\$1,112	85	\$36,372	83
	1986-87	10.4	94	2.96	110	30.9	104	\$1,476	105	84.4%	84	\$1,246	88	\$40,354	85
	1987-88	10.7	96	2.90	109	31.1	104	\$1,487	100	83.5%	84	\$1,242	84	\$39,889	80
OREGON	1977-78	13.3	93	3.00	138	39.9	128	\$734	102	94.1%	94	\$691	96	\$17,303	75
	1979-80	12.6	90	3.06	138	38.6	125	\$866	105	89.3%	89	\$774	94	\$20,042	75
	1980-81	12.1	89	3.21	138	39.0	123	\$922	106	92.6%	93	\$854	99	\$21,895	80
	1981-82	11.7	88	3.22	134	37.7	118	\$979	103	93.3%	93	\$914	96	\$24,253	82
	1982-83	11.4	87	3.18	131	36.3	114	\$1,019	99	101.2%	101	\$1,031	100	\$28,421	88
	1983-84	11.1	88	3.16	127	35.0	112	\$1,092	98	95.1%	95	\$1,039	93	\$29,708	83
	1984-85	10.8	91	3.13	124	33.9	112	\$1,123	95	103.5%	103	\$1,162	99	\$34,294	88
	1985-86	10.6	93	3.21	123	34.0	115	\$1,239	95	100.2%	100	\$1,242	95	\$36,467	83
	1986-87	10.3	93	3.37	125	34.7	116	\$1,332	95	101.4%	101	\$1,351	96	\$38,991	83
	1987-88	10.6	95	3.33	125	35.4	119	\$1,427	96	95.5%	96	\$1,363	92	\$38,565	77
PENNSYLVANIA	1977-78	15.4	108	1.35	62	20.7	67	\$698	97	97.8%	98	\$682	95	\$32,929	142
	1979-80	15.3	110	1.34	61	20.5	67	\$793	96	100.5%	101	\$797	97	\$38,872	145
	1980-81	14.4	105	1.45	62	20.8	66	\$806	93	105.4%	105	\$850	98	\$40,887	150
	1981-82	14.2	107	1.50	63	21.4	67	\$880	93	103.8%	104	\$913	96	\$42,663	143
	1982-83	14.1	108	1.55	64	21.9	69	\$931	90	104.8%	105	\$975	95	\$44,550	137
	1983-84	13.5	108	1.60	64	21.6	69	\$986	89	106.0%	106	\$1,045	94	\$48,456	136
	1984-85	13.0	109	1.67	66	21.8	72	\$1,038	88	104.8%	105	\$1,087	92	\$49,957	128
	1985-86	12.6	110	1.68	64	21.1	71	\$1,141	87	106.6%	107	\$1,216	93	\$57,663	131
	1986-87	12.2	111	1.75	65	21.4	72	\$1,257	89	102.4%	102	\$1,288	91	\$60,192	127
	1987-88	12.1	109	1.78	67	21.6	72	\$1,338	90	101.4%	101	\$1,357	91	\$62,870	126
RHODE ISLAND	1977-78	13.7	96	2.01	92	27.4	88	\$626	87	110.8%	111	\$693	96	\$25,285	109
	1979-80	13.9	100	1.94	88	27.1	88	\$701	85	109.9%	110	\$771	93	\$28,453	106
	1980-81	13.6	99	2.05	88	27.8	88	\$727	84	121.0%	121	\$880	102	\$31,639	116
	1981-82	13.5	102	2.13	89	28.8	90	\$796	84	123.2%	123	\$980	103	\$33,996	114
	1982-83	13.3	102	2.06	85	27.5	86	\$827	80	129.9%	130	\$1,075	104	\$39,139	121
	1983-84	13.0	104	2.14	86	27.9	89	\$903	81	132.7%	133	\$1,198	108	\$42,987	120
	1984-85	12.2	102	2.21	87	26.9	89	\$1,009	86	126.4%	126	\$1,276	109	\$47,457	122
	1985-86	11.7	103	2.29	88	26.8	90	\$1,140	87	121.8%	122	\$1,389	106	\$51,753	118
	1986-87	11.0	100	2.39	89	26.4	89	\$1,238	88	118.0%	118	\$1,461	104	\$55,360	117
	1987-88	10.8	97	2.48	93	26.9	90	\$1,338	90	113.0%	113	\$1,513	102	\$58,238	113

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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (\$5/ENROL)		System Support Index SSI	APP Education Appropriations per student (TAX x \$5/ENROL)			#6 Tuition Factor		
		Education approp. as a percent of tax revenues Index		Percent alloc. relative to student enroll load Index			Dollars		Relative to system financial load Index	Res-Ag-Mod approp as a percent of total approp (\$/capita)	Tuition as a percent of approp. plus tuition Percent Index	
							per student	Index			Percent	Index
OKLAHOMA	1977-78	10.8%	123	0.31	112	102	\$1,628	81	79	25.4%	108	
	1979-80	10.8%	122	0.33	114	102	\$2,012	85	83	30.0%	96	
	1980-81	11.4%	124	0.34	116	102	\$2,323	93	91	28.3%	86	
	1981-82	12.1%	134	0.36	128	102	\$2,867	107	104	26.0%	70	
	1982-83	12.3%	143	0.36	134	102	\$3,461	124	122	22.4%	60	
	1983-84	9.2%	109	0.28	103	102	\$3,078	102	100	24.8%	69	
	1984-85	9.3%	104	0.31	103	102	\$3,316	95	93	24.6%	77	
	1985-86	10.7%	127	0.35	123	102	\$3,899	105	103	24.3%	65	
	1986-87	8.7%	105	0.28	101	102	\$3,492	89	88	24.6%	74	
1987-88	9.0%	111	0.29	106	102	\$3,602	89	87	22.4%	84		
OREGON	1977-78	10.9%	125	0.27	97	99	\$1,884	93	94	20.3%	117	
	1979-80	10.8%	122	0.28	97	99	\$2,164	91	92	20.8%	120	
	1980-81	9.4%	102	0.24	83	99	\$2,054	82	83	21.3%	131	
	1981-82	9.9%	110	0.26	93	99	\$2,407	89	90	20.8%	130	
	1982-83	8.3%	97	0.23	85	99	\$2,370	85	86	21.5%	136	
	1983-84	9.7%	115	0.28	102	99	\$2,896	96	97	20.0%	118	
	1984-85	9.2%	103	0.27	91	99	\$3,144	90	91	19.9%	122	
	1985-86	9.4%	110	0.27	96	99	\$3,412	92	92	20.2%	115	
	1986-87	9.0%	110	0.26	94	99	\$3,527	90	91	20.8%	111	
1987-88	9.3%	114	0.26	96	99	\$3,583	88	89	20.3%	107		
PENNSYLVANIA	1977-78	6.8%	78	0.33	118	100	\$2,253	112	112	6.5%	150	
	1979-80	6.6%	75	0.32	113	100	\$2,582	109	109	6.3%	155	
	1980-81	6.3%	68	0.30	104	100	\$2,565	102	102	6.5%	165	
	1981-82	6.6%	72	0.31	108	100	\$2,798	104	104	5.9%	164	
	1982-83	6.5%	76	0.30	110	100	\$2,902	104	104	6.3%	161	
	1983-84	6.3%	74	0.29	108	100	\$3,058	101	101	6.3%	159	
	1984-85	6.6%	73	0.30	102	100	\$3,277	94	94	6.8%	167	
	1985-86	6.4%	75	0.30	106	100	\$3,681	99	99	6.0%	166	
	1986-87	6.3%	76	0.29	106	100	\$3,783	97	97	6.0%	165	
1987-88	6.3%	77	0.29	106	100	\$3,930	97	97	6.3%	163		
RHODE ISLAND	1977-78	8.9%	102	0.32	115	101	\$2,242	111	110	2.8%	112	
	1979-80	8.9%	101	0.33	115	101	\$2,542	107	106	2.8%	122	
	1980-81	8.5%	93	0.31	106	101	\$2,686	107	106	2.7%	121	
	1981-82	8.2%	90	0.28	100	101	\$2,775	103	102	2.3%	126	
	1982-83	8.2%	95	0.30	110	101	\$3,199	115	114	2.1%	117	
	1983-84	7.7%	91	0.28	102	101	\$3,324	110	109	2.1%	120	
	1984-85	7.8%	87	0.29	98	101	\$3,696	106	105	2.2%	126	
	1985-86	7.5%	89	0.28	98	101	\$3,893	104	103	2.3%	126	
	1986-87	7.6%	92	0.29	104	101	\$4,204	108	107	2.3%	127	
1987-88	7.9%	97	0.29	107	101	\$4,423	109	108	2.4%	127		

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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL		TUITION				OUTPUT				INPUTS				PROCESS (OUTPUT/INPUTS)			
		Net Tuition per student APP x #6/(1-#6)				Education Appropriations & Net Tuition per student - (APP + TUITION)				Potential Tax Revenues per student (#3/#1x#2)				Collective Financial Actions #4x#5/(1-#6)			
		Dollars per student		Index	Relative to system financial load Index	Relative to personal disposable income/cap Index	Dollars per student		Index	Relative to system financial load Index	Dollars per student		Index	Relative to system financial load Index	Percent Index		Index
OKLAHOMA		1977-78	\$473	90	88	99	\$2,101	83	81	\$21,808	94	92	9.6%	88	86		
		1979-80	\$496	80	79	90	\$2,508	84	82	\$26,412	99	97	9.5%	85	83		
		1980-81	\$520	77	75	82	\$2,843	89	88	\$27,563	101	99	10.3%	89	87		
		1981-82	\$519	69	68	72	\$3,386	98	96	\$33,067	111	109	10.2%	88	87		
		1982-83	\$562	67	66	69	\$4,023	111	109	\$38,736	120	117	10.4%	93	91		
		1983-84	\$603	64	63	65	\$3,681	93	91	\$42,567	119	117	8.6%	78	76		
		1984-85	\$703	68	67	74	\$4,020	88	87	\$44,320	114	111	9.1%	78	77		
		1985-86	\$683	61	60	67	\$4,582	95	93	\$47,147	107	105	9.7%	88	87		
		1986-87	\$722	61	60	71	\$4,214	83	81	\$47,809	101	99	8.8%	82	80		
1987-88	\$891	71	70	89	\$4,493	85	83	\$47,747	96	94	9.4%	88	87				
OREGON		1977-78	\$601	114	115	116	\$2,485	98	99	\$18,382	79	80	13.5%	123	124		
		1979-80	\$714	115	117	117	\$2,878	96	97	\$22,434	84	85	12.8%	115	116		
		1980-81	\$792	117	118	119	\$2,846	89	90	\$23,632	87	87	12.0%	103	104		
		1981-82	\$952	127	128	131	\$3,359	98	99	\$25,988	87	88	12.9%	112	113		
		1982-83	\$1,087	130	131	137	\$3,457	95	96	\$28,088	87	88	12.3%	110	111		
		1983-84	\$1,134	120	121	133	\$4,030	101	102	\$31,227	87	88	12.9%	116	117		
		1984-85	\$1,218	118	119	130	\$4,362	96	97	\$33,147	85	86	13.2%	114	115		
		1985-86	\$1,225	110	111	121	\$4,636	96	97	\$36,391	83	84	12.7%	116	117		
		1986-87	\$1,222	104	105	113	\$4,749	93	94	\$38,443	81	82	12.4%	115	116		
1987-88	\$1,204	96	97	105	\$4,787	90	91	\$40,376	81	82	11.9%	111	113				
PENNSYLVANIA		1977-78	\$1,014	192	192	191	\$3,267	128	128	\$33,667	145	145	9.7%	88	88		
		1979-80	\$1,217	197	197	199	\$3,799	127	127	\$38,676	144	144	9.8%	88	88		
		1980-81	\$1,382	204	204	207	\$3,947	124	124	\$38,782	142	142	10.2%	87	87		
		1981-82	\$1,559	207	207	209	\$4,357	127	127	\$41,111	138	138	10.6%	92	92		
		1982-83	\$1,721	205	205	209	\$4,623	127	127	\$42,522	131	131	10.9%	97	97		
		1983-84	\$1,856	197	197	199	\$4,914	124	124	\$45,716	128	128	10.7%	97	97		
		1984-85	\$2,009	195	195	198	\$5,285	117	117	\$47,671	122	122	11.1%	96	96		
		1985-86	\$2,282	205	205	212	\$5,964	123	123	\$54,117	123	123	11.0%	100	100		
		1986-87	\$2,350	200	200	205	\$6,133	121	121	\$58,754	124	124	10.4%	97	97		
1987-88	\$2,460	197	197	200	\$6,390	120	120	\$62,021	124	124	10.3%	97	97				
RHODE ISLAND		1977-78	\$676	128	127	131	\$2,917	115	113	\$22,821	99	98	12.8%	116	115		
		1979-80	\$856	139	137	145	\$3,399	114	113	\$25,899	97	96	13.1%	118	116		
		1980-81	\$932	138	136	145	\$3,618	114	113	\$26,147	96	95	13.8%	119	118		
		1981-82	\$1,053	140	139	143	\$3,828	111	110	\$27,605	93	92	13.9%	120	119		
		1982-83	\$1,193	142	141	144	\$4,392	121	120	\$30,119	93	92	14.6%	130	129		
		1983-84	\$1,320	140	138	140	\$4,644	117	116	\$32,383	91	90	14.3%	129	128		
		1984-85	\$1,488	144	143	142	\$5,183	115	114	\$37,538	96	95	13.8%	119	118		
		1985-86	\$1,584	142	141	139	\$5,477	113	112	\$42,495	97	96	12.9%	117	116		
		1986-87	\$1,759	150	148	145	\$5,963	117	116	\$46,897	99	98	12.7%	118	117		
1987-88	\$1,887	151	149	148	\$6,310	119	118	\$49,756	100	99	12.7%	119	118				

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		#1 Resident Student Source High School Grads	#2 Attendance Expansion Ratio	ENROL Student Enrollment (#1 x #2)	#3 Tax Capacity	#4 Tax Effort	TAX Tax Revenue (#3 x #4)	TAX REVENUES PER STUDENT (TAX/ENROL)
		HS grads per 1,000 pop. Index	FTE public students per HS grad Index	Annual PTE students per 1,000 pop. Index	Dollars per capita Index	Percent Index	Dollars per capita Index	Dollars per student Index
SOUTH CAROLINA	1977-78	13.3 93	2.30 106	30.6 99	\$561 78	84.4% 84	\$474 66	\$15,467 67
	1979-80	13.2 95	2.38 107	31.4 102	\$635 77	86.4% 86	\$549 67	\$17,464 65
	1980-81	13.0 95	2.47 106	32.1 101	\$657 76	91.3% 91	\$600 69	\$18,685 68
	1981-82	13.2 99	2.42 101	31.8 100	\$714 75	95.5% 95	\$682 72	\$21,420 72
	1982-83	12.6 97	2.52 104	31.8 100	\$774 75	95.3% 95	\$737 72	\$23,197 72
	1983-84	12.0 96	2.54 102	30.4 98	\$826 74	95.8% 96	\$791 71	\$26,036 73
	1984-85	11.5 96	2.59 102	29.6 98	\$888 76	95.5% 96	\$848 72	\$28,616 73
	1985-86	11.4 100	2.64 101	30.0 101	\$996 76	94.5% 94	\$941 72	\$31,345 71
	1986-87	11.0 100	2.71 101	23.9 100	\$1,085 77	95.2% 95	\$1,033 73	\$34,492 73
	1987-88	10.6 95	2.87 107	30.5 102	\$1,145 77	95.0% 95	\$1,088 73	\$35,687 72
SOUTH DAKOTA	1977-78	17.5 123	1.51 69	26.5 85	\$655 91	91.0% 91	\$595 83	\$22,468 97
	1979-80	17.2 123	1.55 70	26.7 87	\$759 92	83.9% 84	\$637 77	\$23,876 89
	1980-81	17.2 126	1.74 75	29.9 94	\$822 95	83.9% 84	\$690 80	\$23,111 85
	1981-82	16.2 122	1.93 81	31.3 98	\$859 91	88.3% 88	\$758 80	\$24,240 82
	1982-83	15.4 118	2.05 84	31.5 99	\$888 86	92.9% 93	\$825 80	\$26,227 81
	1983-84	14.2 113	2.05 83	29.2 94	\$966 87	90.8% 91	\$877 79	\$30,059 84
	1984-85	13.3 112	2.08 82	27.6 92	\$1,028 87	85.4% 85	\$878 75	\$31,773 81
	1985-86	12.7 111	2.03 78	25.7 87	\$1,147 88	81.9% 82	\$939 72	\$36,527 83
	1986-87	11.8 107	2.12 79	25.1 84	\$1,157 82	86.8% 87	\$1,004 71	\$39,942 85
	1987-88	12.1 109	2.06 77	25.1 84	\$1,205 81	91.2% 91	\$1,099 74	\$43,843 88
TENNESSEE	1977-78	12.5 88	2.15 99	27.0 87	\$597 83	80.4% 80	\$480 67	\$17,764 77
	1979-80	11.8 85	2.36 107	27.8 90	\$677 82	84.1% 84	\$569 69	\$20,467 76
	1980-81	12.1 89	2.25 97	27.3 86	\$701 81	86.8% 87	\$609 70	\$22,283 82
	1981-82	12.2 92	2.17 90	26.4 83	\$750 79	84.2% 84	\$632 67	\$23,908 80
	1982-83	12.3 94	2.19 90	26.8 84	\$813 79	87.0% 87	\$707 69	\$26,351 81
	1983-84	11.2 89	2.36 95	26.3 84	\$860 77	85.5% 86	\$735 66	\$27,951 78
	1984-85	11.5 97	2.26 89	26.0 86	\$944 80	82.0% 82	\$774 66	\$29,731 76
	1985-86	10.3 90	2.45 94	25.2 85	\$1,062 81	79.4% 79	\$843 65	\$33,474 76
	1986-87	10.4 94	2.40 89	24.9 83	\$1,171 83	81.9% 82	\$959 68	\$38,595 82
	1987-88	10.4 93	2.43 91	25.3 85	\$1,264 85	82.2% 82	\$1,039 70	\$41,020 82
TEXAS	1977-78	13.2 93	2.67 123	35.4 114	\$834 116	67.4% 67	\$563 78	\$15,897 69
	1979-80	13.0 93	2.66 120	34.6 112	\$958 116	64.2% 64	\$615 75	\$17,784 66
	1980-81	12.9 94	2.70 116	34.8 110	\$1,011 117	64.4% 64	\$651 75	\$18,723 69
	1981-82	12.5 94	2.76 115	34.5 108	\$1,168 123	64.9% 65	\$758 80	\$22,008 74
	1982-83	12.2 93	2.89 119	35.1 111	\$1,360 132	64.6% 65	\$878 85	\$25,017 77
	1983-84	11.5 92	2.99 120	34.5 111	\$1,452 131	65.6% 66	\$953 86	\$27,611 77
	1984-85	10.7 90	3.11 123	33.4 111	\$1,454 124	67.1% 67	\$975 83	\$29,197 75
	1985-86	10.4 91	3.15 121	32.8 111	\$1,555 119	67.3% 67	\$1,047 80	\$31,910 73
	1986-87	9.8 89	3.27 121	32.1 108	\$1,561 111	76.1% 76	\$1,189 84	\$36,991 78
	1987-88	10.1 90	3.26 122	32.9 110	\$1,576 106	76.9% 77	\$1,212 82	\$36,841 74

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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (#5/ENROL)		System Support Index	APP Education Appropriations per student (TAX x #5/ENROL)				#6 Tuition Factor		
		Education approp. as a percent of tax revenues	Index	Percent alloc. relative to student enroll load	Index	SSI	Dollars per student	Index	Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)	Tuition as a percent of approp. plus tuition Percent	Index	
SOUTH CAROLINA	1977-78	12.3%	141	0.40	143	100	\$1,896	94	94	27.7%	(\$22.3)	20.1%	97
	1979-80	13.9%	157	0.44	154	100	\$2,421	102	102	27.2%	(\$28.4)	19.4%	94
	1980-81	13.5%	148	0.42	146	100	\$2,531	101	101	27.0%	(\$30.0)	20.7%	97
	1981-82	11.6%	128	0.37	129	100	\$2,489	92	92	29.1%	(\$32.5)	25.5%	117
	1982-83	10.8%	126	0.34	126	100	\$2,515	90	90	28.8%	(\$32.4)	27.2%	118
	1983-84	11.0%	130	0.36	133	100	\$2,860	94	94	28.2%	(\$34.2)	28.4%	120
	1984-85	11.8%	132	0.40	134	100	\$3,386	97	97	28.0%	(\$39.1)	25.8%	113
	1985-86	10.9%	129	0.36	127	100	\$3,425	92	92	28.1%	(\$40.2)	27.4%	119
	1986-87	10.5%	127	0.35	127	100	\$3,628	93	93	27.6%	(\$41.5)	29.4%	127
1987-88	10.2%	125	0.33	122	100	\$3,632	90	90	27.8%	(\$42.7)	31.0%	131	
SOUTH DAKOTA	1977-78	8.1%	93	0.31	110	114	\$1,829	91	80	20.1%	(\$12.2)	25.8%	125
	1979-80	9.2%	104	0.34	120	114	\$2,191	92	81	19.2%	(\$13.9)	24.4%	118
	1980-81	8.4%	91	0.28	97	114	\$1,930	77	68	21.4%	(\$15.7)	28.2%	133
	1981-82	8.5%	94	0.27	96	114	\$2,071	77	67	21.9%	(\$18.1)	28.4%	130
	1982-83	7.9%	92	0.25	93	114	\$2,071	74	65	21.0%	(\$17.3)	30.3%	131
	1983-84	6.8%	80	0.23	86	114	\$2,045	68	59	22.2%	(\$17.1)	33.1%	139
	1984-85	6.9%	77	0.25	84	114	\$2,188	63	55	24.1%	(\$19.1)	32.3%	142
	1985-86	7.1%	84	0.28	97	114	\$2,606	70	61	23.1%	(\$20.1)	29.8%	129
	1986-87	6.5%	79	0.26	93	114	\$2,601	67	58	25.1%	(\$21.9)	30.9%	133
1987-88	6.2%	76	0.25	90	114	\$2,705	67	59	25.2%	(\$22.9)	29.5%	125	
TENNESSEE	1977-78	9.8%	113	0.36	130	108	\$1,747	87	80	19.1%	(\$11.1)	24.8%	120
	1979-80	9.0%	102	0.33	113	108	\$1,852	78	72	20.2%	(\$13.1)	24.9%	120
	1980-81	9.6%	104	0.35	121	108	\$2,129	85	79	19.1%	(\$13.7)	25.6%	120
	1981-82	9.9%	109	0.37	132	108	\$2,362	88	81	18.3%	(\$13.9)	27.6%	126
	1982-83	9.2%	107	0.34	127	108	\$2,427	87	81	18.7%	(\$15.0)	29.2%	126
	1983-84	9.1%	108	0.35	127	108	\$2,551	84	78	19.1%	(\$15.8)	27.8%	117
	1984-85	11.2%	125	0.43	144	108	\$3,316	95	88	18.2%	(\$19.1)	24.3%	106
	1985-86	11.3%	133	0.45	157	108	\$3,783	102	94	17.9%	(\$20.7)	23.9%	104
	1986-87	11.0%	134	0.44	160	108	\$4,259	109	101	17.8%	(\$23.0)	22.9%	99
1987-88	10.3%	127	0.41	150	108	\$4,244	105	97	18.6%	(\$24.5)	23.7%	101	
TEXAS	1977-78	10.2%	117	0.29	103	100	\$1,618	80	80	31.9%	(\$26.9)	18.1%	87
	1979-80	11.3%	127	0.33	114	100	\$2,007	85	85	31.0%	(\$31.2)	18.6%	90
	1980-81	11.9%	130	0.34	119	100	\$2,237	89	89	28.8%	(\$31.6)	17.6%	83
	1981-82	12.9%	142	0.37	132	100	\$2,830	105	105	29.0%	(\$39.9)	14.9%	68
	1982-83	11.3%	131	0.32	118	100	\$2,820	101	101	30.5%	(\$43.4)	15.1%	65
	1983-84	11.3%	133	0.33	120	100	\$3,119	103	103	28.9%	(\$43.8)	14.3%	60
	1984-85	11.1%	124	0.33	112	100	\$3,249	93	93	29.2%	(\$44.7)	14.2%	62
	1985-86	9.7%	114	0.29	103	100	\$3,085	83	83	28.8%	(\$41.0)	19.9%	86
	1986-87	7.5%	91	0.23	85	100	\$2,766	71	71	29.0%	(\$36.6)	23.9%	103
1987-88	8.3%	102	0.25	92	100	\$3,048	75	75	28.8%	(\$40.5)	21.7%	92	

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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL		TUITION				OUTPUT				INPUTS				PROCESS (OUTPUT/INPUTS)			
		Net Tuition per student APP x #6/(1-#6)		Relative to system financial load Index		Relative to personal disposable income/cap Index		Education Appropriations & Net Tuition per student (APP + TUITION)		Potential Tax Revenues per student (#3/#1x#2)		Collective Financial Actions #4x#5/(1-#6)		Relative to system financial load Index			
		Dollars per student	Index													Dollars per student	Index
SOUTH CAROLINA	1977-78	\$477	90	90	114	\$2,374	93	93	\$18,320	79	79	13.0%	118	118			
	1979-80	\$582	94	94	119	\$3,002	100	100	\$20,212	76	76	14.9%	133	133			
	1980-81	\$662	98	98	125	\$3,193	100	100	\$20,454	75	75	15.6%	134	134			
	1981-82	\$851	113	113	144	\$3,340	97	97	\$22,436	75	75	14.9%	129	129			
	1982-83	\$940	112	112	142	\$3,455	95	95	\$24,350	75	75	14.2%	127	127			
	1983-84	\$1,137	120	120	152	\$3,998	101	101	\$27,177	76	76	14.7%	132	132			
	1984-85	\$1,178	114	114	144	\$4,564	101	101	\$29,963	77	77	15.2%	132	132			
	1985-86	\$1,290	116	116	145	\$4,715	97	97	\$33,181	75	75	14.2%	129	129			
	1986-87	\$1,513	129	129	166	\$5,141	101	101	\$36,245	77	77	14.2%	132	132			
1987-88	\$1,629	130	130	168	\$5,260	99	99	\$37,570	75	75	14.0%	132	132				
SOUTH DAKOTA	1977-78	\$637	121	106	146	\$2,466	97	85	\$24,698	107	94	10.0%	91	80			
	1979-80	\$707	114	100	127	\$2,898	97	85	\$28,443	106	93	10.2%	91	80			
	1980-81	\$758	112	98	122	\$2,688	84	74	\$27,530	101	88	9.8%	84	74			
	1981-82	\$820	109	96	128	\$2,890	84	74	\$27,464	92	81	10.5%	91	80			
	1982-83	\$899	107	94	117	\$2,970	82	72	\$28,219	87	76	10.5%	94	82			
	1983-84	\$1,013	107	94	123	\$3,058	77	68	\$33,112	93	81	9.2%	83	73			
	1984-85	\$1,045	101	89	115	\$3,233	71	63	\$37,219	95	84	8.7%	75	66			
	1985-86	\$1,107	99	87	110	\$3,713	77	67	\$44,626	101	89	8.3%	76	66			
	1986-87	\$1,163	99	87	116	\$3,764	74	65	\$46,009	97	85	8.2%	76	67			
1987-88	\$1,133	91	79	106	\$3,838	72	63	\$48,070	96	85	8.0%	75	66				
TENNESSEE	1977-78	\$577	109	101	130	\$2,324	91	85	\$22,094	95	88	10.5%	96	89			
	1979-80	\$614	99	92	117	\$2,466	83	76	\$24,345	91	84	10.1%	91	84			
	1980-81	\$733	108	100	128	\$2,862	90	83	\$25,668	94	87	11.1%	96	89			
	1981-82	\$899	119	111	143	\$3,261	95	88	\$28,404	96	88	11.5%	99	92			
	1982-83	\$1,001	119	110	142	\$3,428	94	87	\$30,277	93	87	11.3%	101	94			
	1983-84	\$984	104	97	124	\$3,536	89	82	\$32,687	92	85	10.6%	97	90			
	1984-85	\$1,064	103	95	123	\$4,379	97	90	\$36,269	93	86	12.1%	104	97			
	1985-86	\$1,185	106	98	128	\$4,969	103	95	\$42,170	96	89	11.8%	107	99			
	1986-87	\$1,264	107	98	132	\$5,523	109	101	\$47,128	100	92	11.7%	109	101			
1987-88	\$1,319	106	98	126	\$5,563	105	97	\$49,893	100	93	11.2%	105	97				
TEXAS	1977-78	\$358	68	68	70	\$1,976	78	78	\$23,581	102	102	8.4%	76	76			
	1979-80	\$458	74	74	76	\$2,465	83	83	\$27,695	103	103	8.9%	80	80			
	1980-81	\$478	71	71	72	\$2,715	85	85	\$29,073	106	106	9.3%	80	80			
	1981-82	\$495	66	66	66	\$3,325	97	97	\$33,894	114	114	9.8%	85	85			
	1982-83	\$502	60	60	59	\$3,321	92	92	\$38,736	120	120	8.6%	77	77			
	1983-84	\$521	55	55	54	\$3,641	92	92	\$42,077	118	118	8.7%	78	78			
	1984-85	\$539	52	52	52	\$3,788	84	84	\$43,522	111	111	8.7%	75	75			
	1985-86	\$767	69	69	70	\$3,852	80	80	\$47,421	108	108	8.1%	74	74			
	1986-87	\$877	75	75	76	\$3,664	72	72	\$48,582	103	103	7.5%	70	70			
1987-88	\$843	67	67	72	\$3,891	73	73	\$47,903	96	96	8.1%	76	76				

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		#1 Resident Student Source High School Grads		#2 Attendance Expansion Ratio		ENROL Student Enrollment (#1 x #2)		#3 Tax Capacity		#4 Tax Effort		TAX Tax Revenue (#3 x #4)		TAX REVENUES PER STUDENT (TAX/ENROL)	
		HS grads per 1,000 pop. Index		FTE public students per HS grad Index		Annual FTE students per 1,000 pop. Index		Dollars per capita Index		Percent Index		Dollars per capita Index		Dollars per student Index	
UTAH	1977-78	15.7	110	2.33	107	36.5	117	\$640	89	89.4%	89	\$572	80	\$15,683	68
	1979-80	14.9	107	2.32	105	34.5	112	\$734	89	91.2%	91	\$670	81	\$19,422	73
	1980-81	14.3	105	2.48	107	35.5	112	\$752	87	99.3%	99	\$747	86	\$21,043	77
	1981-82	13.7	103	2.57	107	35.2	110	\$812	86	101.2%	101	\$821	87	\$23,357	79
	1982-83	13.0	99	2.76	114	35.8	113	\$890	86	97.0%	97	\$863	84	\$24,114	74
	1983-84	12.4	99	2.86	115	35.5	114	\$962	87	96.9%	97	\$932	84	\$26,232	73
	1984-85	12.1	102	2.78	110	33.7	112	\$965	82	98.1%	98	\$947	81	\$28,104	72
	1985-86	12.0	106	2.72	105	32.8	111	\$1,075	82	103.3%	103	\$1,111	85	\$33,835	77
	1986-87	12.2	110	2.77	103	33.8	114	\$1,136	81	108.9%	109	\$1,238	88	\$36,588	77
	1987-88	13.3	119	2.53	95	33.8	113	\$1,204	81	105.5%	106	\$1,271	85	\$37,657	76
VERMONT	1977-78	15.8	111	1.80	83	28.5	92	\$669	93	108.8%	105	\$728	101	\$25,587	111
	1979-80	15.9	114	1.72	78	27.4	89	\$726	88	103.6%	104	\$752	91	\$27,424	102
	1980-81	15.7	115	1.78	77	27.9	88	\$740	85	109.5%	109	\$810	93	\$29,037	106
	1981-82	15.2	114	1.82	76	27.7	87	\$803	85	104.2%	104	\$837	88	\$30,226	102
	1982-83	14.2	109	1.90	78	27.1	85	\$864	84	105.2%	105	\$909	88	\$33,538	103
	1983-84	14.4	115	1.92	77	27.6	89	\$986	89	102.5%	103	\$1,011	91	\$36,660	103
	1984-85	13.7	115	1.98	78	27.2	90	\$1,102	94	95.3%	95	\$1,050	89	\$38,827	99
	1985-86	13.0	114	2.11	81	27.5	93	\$1,264	97	92.5%	93	\$1,170	90	\$42,606	97
	1986-87	12.7	115	2.15	80	27.3	92	\$1,368	97	92.8%	93	\$1,269	90	\$46,520	98
	1987-88	11.0	99	2.48	93	27.4	92	\$1,457	98	92.9%	93	\$1,353	91	\$49,406	99
VIRGINIA	1977-78	14.0	98	2.33	107	32.8	105	\$662	92	90.2%	90	\$597	83	\$18,235	79
	1979-80	13.6	97	2.44	110	33.2	108	\$759	92	86.6%	87	\$657	80	\$19,829	74
	1980-81	13.6	100	2.51	108	34.1	107	\$803	93	88.3%	88	\$710	82	\$20,825	76
	1981-82	13.4	101	2.59	108	34.7	109	\$899	95	88.3%	88	\$794	84	\$22,889	77
	1982-83	13.4	102	2.53	104	33.8	106	\$969	94	89.5%	89	\$867	84	\$25,644	79
	1983-84	12.8	102	2.60	105	33.3	107	\$1,040	94	89.8%	90	\$934	84	\$28,068	79
	1984-85	12.0	101	2.70	107	32.4	107	\$1,124	96	89.2%	89	\$1,003	85	\$30,988	79
	1985-86	11.6	102	2.74	105	31.8	107	\$1,259	96	88.5%	88	\$1,113	85	\$35,046	80
	1986-87	11.1	100	2.92	108	32.3	108	\$1,377	98	86.5%	86	\$1,191	85	\$36,883	78
	1987-88	11.3	101	2.91	109	33.0	111	\$1,472	99	86.7%	87	\$1,276	86	\$38,727	78
WASHINGTON	1977-78	14.4	101	2.86	131	41.3	133	\$719	100	99.0%	99	\$712	99	\$17,269	75
	1979-80	13.8	99	3.06	138	42.2	137	\$842	102	95.3%	95	\$802	97	\$19,022	71
	1980-81	13.2	97	3.18	137	41.9	132	\$896	103	96.3%	96	\$863	100	\$20,595	75
	1981-82	12.7	95	2.89	121	36.6	115	\$974	103	93.7%	94	\$913	96	\$24,973	84
	1982-83	12.5	95	2.86	118	35.7	112	\$1,021	99	92.1%	92	\$940	91	\$26,347	81
	1983-84	11.5	92	3.05	123	35.2	113	\$1,126	101	92.8%	93	\$1,045	94	\$29,721	83
	1984-85	11.0	93	3.18	126	35.0	116	\$1,185	101	104.2%	104	\$1,234	105	\$35,209	90
	1985-86	11.2	98	3.09	119	34.6	117	\$1,311	100	100.5%	100	\$1,317	101	\$38,065	87
	1986-87	11.0	99	3.11	115	34.1	114	\$1,421	101	94.9%	95	\$1,349	96	\$39,535	84
	1987-88	11.3	101	2.98	112	33.8	113	\$1,502	101	99.4%	99	\$1,493	100	\$44,224	89

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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (#5/ENROL)		System Support Index SSI	APP Education Appropriations per student (TAX x #5/ENROL)			#6 Tuition Factor			
		Education approp. as a percent of tax revenues Index		Percent alloc. relative to student enroll load Index			Dollars per student Index	Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)	Tuition as a percent of approp. plus tuition Percent Index			
UTAH	1977-78	14.4%	165	0.39	141	107	\$2,254	112	104	11.8%	(\$11.0)	20.1%	97
	1979-80	13.4%	151	0.39	135	107	\$2,597	110	102	12.0%	(\$12.2)	19.9%	96
	1980-81	13.0%	141	0.36	126	107	\$2,725	109	102	12.0%	(\$13.1)	20.9%	98
	1981-82	12.6%	139	0.36	126	107	\$2,941	109	102	12.4%	(\$14.7)	21.0%	96
	1982-83	12.8%	149	0.36	132	107	\$3,098	111	104	12.4%	(\$15.7)	21.2%	92
	1983-84	12.0%	142	0.34	124	107	\$3,148	104	97	12.2%	(\$15.5)	21.7%	91
	1984-85	13.6%	152	0.40	136	107	\$3,820	109	102	11.6%	(\$16.9)	19.5%	86
	1985-86	11.7%	138	0.36	125	107	\$3,964	106	99	12.0%	(\$17.8)	20.3%	88
	1986-87	10.6%	128	0.31	113	107	\$3,867	99	93	11.9%	(\$17.8)	21.8%	94
	1987-88	10.7%	132	0.32	117	107	\$4,045	100	93	11.7%	(\$18.0)	21.5%	91
VERMONT	1977-78	4.5%	51	0.16	56	116	\$1,145	57	49	25.8%	(\$11.3)	60.6%	292
	1979-80	4.8%	55	0.18	61	116	\$1,325	56	48	27.3%	(\$13.7)	62.3%	301
	1980-81	4.8%	53	0.17	60	116	\$1,402	56	48	25.8%	(\$13.6)	62.9%	296
	1981-82	5.1%	56	0.18	65	116	\$1,546	57	50	27.0%	(\$15.8)	63.1%	289
	1982-83	5.0%	58	0.18	68	116	\$1,673	60	52	28.2%	(\$17.8)	64.3%	278
	1983-84	4.9%	58	0.18	66	116	\$1,806	60	51	27.1%	(\$18.5)	64.7%	272
	1984-85	4.9%	55	0.18	61	116	\$1,905	55	47	27.1%	(\$19.2)	65.0%	285
	1985-86	4.6%	54	0.17	59	116	\$1,958	53	45	26.7%	(\$19.6)	67.1%	291
	1986-87	4.2%	51	0.15	56	116	\$1,959	50	43	29.0%	(\$21.9)	70.0%	302
	1987-88	4.1%	50	0.15	55	116	\$2,018	50	43	29.6%	(\$23.3)	70.9%	301
VIRGINIA	1977-78	8.6%	99	0.26	94	104	\$1,569	78	75	18.8%	(\$11.9)	28.5%	137
	1979-80	10.1%	114	0.31	106	104	\$2,009	85	82	18.8%	(\$15.4)	24.1%	116
	1980-81	10.7%	117	0.32	109	104	\$2,237	89	86	18.8%	(\$17.6)	25.0%	117
	1981-82	10.1%	112	0.29	103	104	\$2,313	86	83	18.8%	(\$18.5)	26.6%	122
	1982-83	9.9%	116	0.29	109	104	\$2,550	91	88	18.7%	(\$19.8)	28.3%	122
	1983-84	9.6%	114	0.29	106	104	\$2,707	89	86	18.5%	(\$20.5)	29.4%	124
	1984-85	10.0%	112	0.31	105	104	\$3,113	89	86	18.4%	(\$22.8)	29.2%	128
	1985-86	9.5%	112	0.30	104	104	\$3,314	89	86	19.6%	(\$25.7)	29.4%	128
	1986-87	10.0%	121	0.31	111	104	\$3,675	94	91	20.0%	(\$29.7)	29.7%	128
	1987-88	9.5%	116	0.29	105	104	\$3,664	90	87	21.1%	(\$32.3)	30.0%	127
WASHINGTON	1977-78	12.9%	148	0.31	111	96	\$2,220	110	115	11.1%	(\$11.4)	20.9%	101
	1979-80	13.0%	147	0.31	107	96	\$2,475	104	109	11.2%	(\$13.2)	20.3%	98
	1980-81	11.6%	127	0.28	96	96	\$2,398	96	100	10.8%	(\$12.1)	21.0%	99
	1981-82	10.4%	115	0.28	100	96	\$2,594	96	100	11.2%	(\$12.0)	22.1%	101
	1982-83	9.9%	114	0.28	102	96	\$2,596	93	97	12.0%	(\$12.7)	22.1%	96
	1983-84	10.9%	128	0.31	114	96	\$3,232	107	111	10.5%	(\$13.4)	21.3%	90
	1984-85	9.3%	104	0.27	90	96	\$3,286	94	98	11.3%	(\$14.7)	21.3%	93
	1985-86	9.2%	108	0.26	93	96	\$3,486	94	97	10.9%	(\$14.8)	21.6%	94
	1986-87	9.4%	113	0.27	99	96	\$3,706	95	99	10.7%	(\$15.2)	20.6%	89
	1987-88	9.1%	112	0.27	99	96	\$4,010	99	103	10.2%	(\$15.3)	20.5%	87

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		TUITION				OUTPUT			INPUTS			PROCESS (OUTPUT/INPUTS)		
		Net Tuition				Education Appropriations			Potential Tax			Collective		
		per student				& Net Tuition			Revenues per			Financial		
		APP x #6/(1-#6)				(APP + TUITION)			#3/#1x#2)			#4x#5/(1-#6)		
		Dollars	Relative	Relative		Dollars	Relative		Dollars	Relative		Percent	Relative	
		per	to system	to personal		per	to system		per	to system			to system	
		student	financial	income/cap		student	financial		student	financial			financial	
		Index	load	Index		Index	load		Index	load			load	
UTAH	1977-78	\$567	107	100	128	\$2,821	111	104	\$17,552	76	71	16.1%	146	137
	1979-80	\$646	104	98	124	\$3,243	109	101	\$21,287	80	74	15.2%	136	128
	1980-81	\$718	106	99	127	\$3,443	108	101	\$21,182	78	72	16.3%	140	130
	1981-82	\$781	104	97	126	\$3,721	108	101	\$23,089	78	73	16.1%	139	130
	1982-83	\$832	99	93	123	\$3,930	108	101	\$24,868	77	72	15.8%	141	132
	1983-84	\$873	92	86	117	\$4,021	101	95	\$27,078	76	71	14.9%	134	125
	1984-85	\$928	90	84	116	\$4,748	103	98	\$28,641	73	69	16.6%	143	134
	1985-86	\$1,007	90	84	118	\$4,971	103	96	\$32,748	74	70	15.2%	138	129
	1986-87	\$1,076	91	86	123	\$4,944	97	91	\$33,587	71	66	14.7%	137	128
	1987-88	\$1,106	88	83	117	\$5,151	97	91	\$35,681	72	67	14.4%	136	127
VERMONT	1977-78	\$1,760	333	287	390	\$2,905	114	98	\$23,508	102	88	12.4%	112	97
	1979-80	\$2,190	354	305	411	\$3,515	118	101	\$26,465	99	85	13.3%	119	103
	1980-81	\$2,380	351	303	411	\$3,782	119	102	\$26,523	97	84	14.3%	122	106
	1981-82	\$2,639	351	303	413	\$4,185	122	105	\$29,019	98	84	14.4%	125	107
	1982-83	\$3,010	359	310	414	\$4,691	129	111	\$31,894	98	85	14.7%	131	113
	1983-84	\$3,303	350	302	399	\$5,109	129	111	\$35,764	100	86	14.3%	128	111
	1984-85	\$3,545	344	298	397	\$5,450	121	104	\$40,546	104	90	13.4%	116	100
	1985-86	\$3,993	358	309	421	\$5,951	123	106	\$46,042	105	90	12.9%	117	101
	1986-87	\$4,563	388	334	442	\$6,522	128	111	\$50,151	106	91	13.0%	121	104
	1987-88	\$4,927	394	340	432	\$6,945	131	113	\$53,186	107	92	13.1%	123	106
VIRGINIA	1977-78	\$624	118	114	121	\$2,193	86	83	\$20,207	87	84	10.9%	99	95
	1979-80	\$636	103	99	106	\$2,645	39	85	\$22,898	86	82	11.6%	104	100
	1980-81	\$746	110	106	113	\$2,983	94	90	\$23,572	86	83	12.7%	109	104
	1981-82	\$839	112	107	113	\$3,152	92	88	\$25,913	87	84	12.2%	105	101
	1982-83	\$1,004	120	115	120	\$3,554	98	94	\$28,655	88	85	12.4%	111	107
	1983-84	\$1,129	120	115	117	\$3,836	97	93	\$31,261	88	84	12.3%	110	106
	1984-85	\$1,282	124	120	120	\$4,396	97	93	\$34,725	89	86	12.7%	109	105
	1985-86	\$1,379	124	119	119	\$4,693	97	93	\$39,615	90	87	11.8%	108	103
	1986-87	\$1,549	132	127	127	\$5,224	103	99	\$42,651	90	87	12.2%	114	110
	1987-88	\$1,568	125	122	119	\$5,231	99	95	\$44,670	90	86	11.7%	110	106
WASHINGTON	1977-78	\$586	111	116	102	\$2,806	110	115	\$17,437	75	78	16.1%	146	152
	1979-80	\$632	102	106	93	\$3,106	104	108	\$19,961	75	78	15.6%	139	145
	1980-81	\$638	94	98	86	\$3,035	95	99	\$21,383	78	82	14.2%	122	127
	1981-82	\$738	98	102	90	\$3,332	97	101	\$26,643	90	93	12.5%	108	112
	1982-83	\$738	88	92	81	\$3,334	92	96	\$28,622	88	92	11.6%	104	108
	1983-84	\$875	93	96	86	\$4,106	103	108	\$32,035	90	93	12.8%	115	120
	1984-85	\$887	86	90	81	\$4,172	92	96	\$33,802	87	90	12.3%	107	111
	1985-86	\$963	86	90	84	\$4,448	92	96	\$37,886	86	90	11.7%	107	111
	1986-87	\$963	82	85	79	\$4,670	92	96	\$41,650	88	92	11.2%	104	109
	1987-88	\$1,035	83	86	78	\$5,044	95	99	\$44,483	89	93	11.3%	107	111

TABLE 4
SEVEN FACTORS
IN STATE
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PUBLIC HIGHER
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		#1 Resident Student Source High School Grads		#2 Attendance Expansion Ratio		ENROL Student Enrollment (#1 x #2)		#3 Tax Capacity		#4 Tax Effort		TAX Tax Revenue (#3 x #4)		TAX REVENUES PER STUDENT (TAX/ENROL)	
		HS grads per 1,000 pop. Index		FTE public students per HS grad Index		Annual FTE students per 1,000 pop. Index		Dollars per capita Index		Percent Index		Dollars per capita Index		Dollars per student Index	
WEST VIRGINIA	1977-78	13.6	95	2.12	97	28.8	93	\$647	90	87.5%	88	\$567	79	\$19,648	85
	1979-80	12.9	93	2.15	97	27.8	90	\$751	91	76.5%	76	\$574	70	\$20,680	77
	1980-81	12.5	92	2.28	98	28.6	90	\$800	92	82.2%	82	\$658	76	\$22,992	84
	1981-82	12.5	94	2.32	97	28.9	91	\$891	94	82.1%	82	\$731	77	\$25,268	85
	1982-83	12.4	95	2.32	96	28.9	91	\$926	90	83.1%	83	\$770	75	\$26,637	82
	1983-84	12.4	99	2.31	93	28.7	92	\$1,023	92	86.0%	86	\$879	79	\$30,654	86
	1984-85	11.9	100	2.31	91	27.4	91	\$1,024	87	87.7%	88	\$898	76	\$32,818	84
	1985-86	11.7	103	2.27	87	26.6	90	\$1,128	86	90.8%	91	\$1,024	79	\$38,482	88
	1986-87	11.6	105	2.35	87	27.3	92	\$1,085	77	102.6%	103	\$1,113	79	\$40,752	86
	1987-88	12.1	108	2.30	86	27.8	93	\$1,115	75	100.9%	101	\$1,126	76	\$40,510	81
WISCONSIN	1977-78	17.0	119	2.19	101	37.3	120	\$698	97	113.9%	114	\$795	110	\$21,320	92
	1979-80	16.9	121	2.23	101	37.6	122	\$809	98	119.5%	119	\$966	117	\$25,695	96
	1980-81	16.3	120	2.42	104	39.5	125	\$862	99	118.2%	118	\$1,019	118	\$23,789	94
	1981-82	15.8	119	2.56	107	40.5	127	\$897	94	116.3%	116	\$1,043	110	\$25,768	87
	1982-83	15.7	120	2.62	108	41.0	129	\$936	91	120.3%	120	\$1,125	109	\$27,456	85
	1983-84	14.9	119	2.74	110	40.9	131	\$962	86	127.9%	128	\$1,230	111	\$30,038	84
	1984-85	14.4	121	2.78	110	40.1	133	\$1,025	87	137.3%	137	\$1,407	120	\$35,052	90
	1985-86	13.7	120	2.93	113	40.1	135	\$1,141	87	135.0%	135	\$1,540	118	\$38,431	87
	1986-87	13.5	122	2.96	110	39.9	134	\$1,246	88	127.5%	128	\$1,589	113	\$39,801	84
	1987-88	13.1	118	3.01	113	39.5	133	\$1,323	89	129.1%	129	\$1,708	115	\$43,220	87
WYOMING	1977-78	14.8	103	2.44	112	36.1	116	\$1,264	176	66.1%	66	\$836	116	\$23,167	100
	1979-80	14.3	102	2.28	103	32.6	106	\$1,248	151	88.1%	88	\$1,099	133	\$33,727	126
	1980-81	13.5	99	2.39	103	32.1	101	\$1,501	173	82.9%	83	\$1,244	143	\$38,691	142
	1981-82	13.1	98	2.50	104	32.6	102	\$1,854	195	74.4%	74	\$1,378	145	\$42,269	142
	1982-83	12.8	98	2.63	108	33.7	106	\$2,226	216	72.5%	73	\$1,614	157	\$47,854	148
	1983-84	12.1	97	3.05	123	36.9	119	\$2,239	201	104.7%	105	\$2,344	211	\$63,461	178
	1984-85	11.2	94	3.71	147	41.6	138	\$2,145	182	113.4%	113	\$2,432	207	\$58,464	150
	1985-86	11.1	98	3.11	119	34.6	117	\$2,282	175	109.8%	110	\$2,505	192	\$72,415	165
	1986-87	11.0	99	3.04	113	33.3	112	\$2,376	169	107.9%	108	\$2,565	182	\$76,968	163
	1987-88	11.7	105	3.15	118	36.8	123	\$2,379	160	110.0%	110	\$2,615	176	\$71,027	142
UNITED STATES	1977-78	14.3	100	2.18	100	31.1	100	\$719	100	100.0%	100	\$719	100	\$23,143	100
	1979-80	13.9	100	2.21	100	30.8	100	\$825	100	100.0%	100	\$825	100	\$26,766	100
	1980-81	13.6	100	2.33	100	31.7	100	\$867	100	100.0%	100	\$867	100	\$27,316	100
	1981-82	13.3	100	2.40	100	31.9	100	\$949	100	100.0%	100	\$949	100	\$29,733	100
	1982-83	13.1	100	2.43	100	31.8	100	\$1,029	100	100.0%	100	\$1,029	100	\$32,407	100
	1983-84	12.5	100	2.49	100	31.1	100	\$1,112	100	100.0%	100	\$1,112	100	\$35,706	100
	1984-85	11.9	100	2.53	100	30.1	100	\$1,176	100	100.0%	100	\$1,176	100	\$39,048	100
	1985-86	11.4	100	2.60	100	29.7	100	\$1,305	100	100.0%	100	\$1,305	100	\$43,970	100
	1986-87	11.1	100	2.69	100	29.8	100	\$1,408	100	100.0%	100	\$1,408	100	\$47,250	100
	1987-88	11.2	103	2.67	100	29.8	100	\$1,487	100	100.0%	100	\$1,487	100	\$49,858	100

TABLE 4
SEVEN FACTORS
IN STATE
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TABLE 4 SEVEN FACTORS IN STATE SUPPORT OF PUBLIC HIGHER EDUCATION HISTORICAL		#5 Allocation to Public Higher Education		ALLOCATION/ ENROLLMENT RATIO (#5/ENROL)		System Support Index SSI	APP Education Appropriations per student (TAX x #5/ENROL)			#6 Tuition Factor		
		Education approp. as a percent of tax revenues Index		Percent alloc. relative to student enroll load Index			Dollars per student Index		Relative to system financial load Index	Res-Ag-Med approp as a percent of total approp (\$/capita)	Tuition as a percent of approp. plus tuition Percent	Index
WEST VIRGINIA	1977-78	8.3%	95	0.29	103	107	\$1,629	81	75	27.6% (\$18.0)	19.7%	95
	1979-80	9.5%	108	0.34	120	107	\$1,971	83	78	27.7% (\$20.9)	19.0%	92
	1980-81	8.7%	95	0.30	105	107	\$1,992	80	74	27.6% (\$21.8)	19.8%	93
	1981-82	8.6%	95	0.30	105	107	\$2,175	81	76	27.6% (\$24.1)	20.7%	95
	1982-83	7.8%	91	0.27	100	107	\$2,089	75	70	27.6% (\$23.1)	27.1%	117
	1983-84	7.2%	85	0.25	92	107	\$2,205	73	68	27.6% (\$24.1)	30.4%	128
	1984-85	7.8%	87	0.28	96	107	\$2,557	73	68	28.7% (\$28.1)	29.3%	128
	1985-86	7.5%	88	0.28	98	107	\$2,878	77	72	28.0% (\$29.8)	27.6%	120
	1986-87	7.0%	85	0.26	93	107	\$2,854	73	68	27.2% (\$29.2)	27.5%	119
	1987-88	7.1%	88	0.26	94	107	\$2,883	71	66	28.5% (\$31.9)	28.3%	120
WISCONSIN	1977-78	10.5%	120	0.28	100	101	\$2,233	111	110	10.6% (\$9.9)	25.9%	125
	1979-80	10.1%	114	0.27	94	101	\$2,603	110	109	10.6% (\$11.6)	26.3%	127
	1980-81	10.4%	114	0.26	91	101	\$2,688	107	106	10.6% (\$12.6)	27.5%	129
	1981-82	10.6%	117	0.26	92	101	\$2,721	101	100	10.6% (\$13.0)	27.2%	125
	1982-83	10.2%	118	0.25	92	101	\$2,795	100	99	10.6% (\$13.6)	27.2%	118
	1983-84	10.2%	120	0.25	91	101	\$3,056	101	100	11.2% (\$15.8)	26.5%	112
	1984-85	9.3%	104	0.23	78	101	\$3,268	94	93	11.2% (\$16.6)	27.6%	121
	1985-86	9.1%	107	0.23	79	101	\$3,494	94	93	11.1% (\$17.5)	28.0%	122
	1986-87	9.0%	109	0.22	81	101	\$3,570	91	91	11.4% (\$18.3)	30.2%	130
	1987-88	8.8%	108	0.22	82	101	\$3,796	94	93	11.2% (\$19.0)	31.6%	134
WYOMING	1977-78	12.8%	147	0.35	126	98	\$2,961	147	150	12.3% (\$14.9)	15.8%	76
	1979-80	11.3%	127	0.35	120	98	\$3,801	160	164	12.3% (\$17.4)	14.0%	68
	1980-81	12.7%	139	0.40	137	98	\$4,928	197	201	12.4% (\$22.3)	12.5%	59
	1981-82	12.9%	142	0.39	139	98	\$5,436	202	206	12.3% (\$24.8)	12.0%	55
	1982-83	12.6%	146	0.37	138	98	\$6,021	216	220	12.3% (\$28.5)	12.1%	52
	1983-84	8.7%	102	0.23	86	98	\$5,506	182	186	12.3% (\$28.5)	12.6%	53
	1984-85	9.0%	101	0.22	73	98	\$5,289	152	155	10.7% (\$26.5)	10.6%	46
	1985-86	9.2%	109	0.27	93	98	\$6,664	179	183	10.5% (\$27.0)	9.4%	41
	1986-87	8.9%	107	0.27	96	98	\$6,826	175	178	10.1% (\$25.5)	10.4%	45
	1987-88	8.7%	107	0.24	87	98	\$6,203	153	156	9.7% (\$24.5)	11.1%	47
UNITED STATES	1977-78	8.7%	100	0.28	100	100	\$2,017	100	100	16.2% (\$12.1)	20.7%	100
	1979-80	8.9%	100	0.29	100	100	\$2,369	100	100	16.8% (\$14.8)	20.7%	100
	1980-81	9.2%	100	0.29	100	100	\$2,504	100	100	16.8% (\$16.0)	21.3%	100
	1981-82	9.1%	100	0.28	100	100	\$2,691	100	100	17.1% (\$17.7)	21.8%	100
	1982-83	8.6%	100	0.27	100	100	\$2,790	100	100	17.3% (\$18.6)	23.1%	100
	1983-84	8.5%	100	0.27	100	100	\$3,027	100	100	17.2% (\$19.6)	23.8%	100
	1984-85	8.9%	100	0.30	100	100	\$3,490	100	100	17.0% (\$21.5)	22.8%	100
	1985-86	8.5%	100	0.29	100	100	\$3,726	100	100	17.1% (\$22.8)	23.0%	100
	1986-87	8.3%	100	0.28	100	100	\$3,903	100	100	16.8% (\$23.5)	23.2%	100
	1987-88	8.1%	100	0.27	100	100	\$4,053	100	100	17.1% (\$24.9)	23.6%	100

TABLE 4
SEVEN FACTORS
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		TUITION				OUTPUT			INPUTS			PROCESS (OUTPUT/INPUTS)		
		Net Tuition				Education Appropriations			Potential Tax			Collective		
		per student				& Net Tuition			Revenues per			Financial		
		APP x #6/(1-#6)				(APP + TUITION)			#3/#1x#2)			#4x#5/(1-#6)		
		Dollars	Relative	Relative		Dollars	Relative		Dollars	Relative		Percent	Relative	
		per	to system	to personal		per	to system		per	to system			to system	
		student	financial	disposable	income/cap	student	financial		student	financial			financial	
		Index	load	income/cap	Index	Index	load	Index	Index	load	Index	Index	load	Index
WEST VIRGINIA	1977-78	\$399	76	71	89	\$2,028	80	74	\$22,448	97	91	9.0%	82	77
	1979-80	\$463	75	70	90	\$2,434	81	76	\$27,035	101	94	9.0%	81	75
	1980-81	\$492	73	68	87	\$2,484	78	73	\$27,975	102	96	8.9%	76	71
	1981-82	\$567	75	70	91	\$2,742	80	74	\$30,766	103	97	8.9%	77	72
	1982-83	\$776	92	86	113	\$2,866	79	74	\$32,043	99	92	8.9%	80	75
	1983-84	\$966	102	96	124	\$3,171	80	75	\$35,660	100	93	8.9%	80	75
	1984-85	\$1,060	103	96	129	\$3,616	80	75	\$37,416	96	90	9.7%	83	78
	1985-86	\$1,095	98	92	127	\$3,973	82	77	\$42,370	96	90	9.4%	85	80
	1986-87	\$1,083	92	86	124	\$3,937	78	72	\$39,731	84	79	9.9%	92	86
	1987-88	\$1,139	91	85	124	\$4,023	76	71	\$40,134	80	75	10.0%	94	88
WISCONSIN	1977-78	\$781	148	146	154	\$3,017	119	117	\$18,720	81	80	16.1%	147	145
	1979-80	\$928	150	149	154	\$3,531	118	117	\$21,504	80	80	16.4%	147	146
	1980-81	\$1,021	151	149	151	\$3,709	117	115	\$21,819	80	79	17.0%	146	144
	1981-82	\$1,019	135	134	138	\$3,739	109	108	\$22,148	74	74	16.9%	146	144
	1982-83	\$1,045	125	123	130	\$3,840	106	105	\$22,831	70	70	16.8%	150	149
	1983-84	\$1,104	117	116	121	\$4,160	105	104	\$23,491	66	65	17.7%	159	158
	1984-85	\$1,244	121	119	124	\$4,511	100	99	\$25,533	65	65	17.7%	153	151
	1985-86	\$1,359	122	121	125	\$4,854	100	99	\$28,462	65	64	17.1%	155	153
	1986-87	\$1,542	131	130	137	\$5,111	101	100	\$31,208	66	65	16.4%	152	151
	1987-88	\$1,750	140	139	145	\$5,546	105	104	\$33,486	67	66	16.6%	156	154
WYOMING	1977-78	\$554	105	107	99	\$3,515	138	141	\$35,024	151	154	10.0%	91	93
	1979-80	\$619	100	102	90	\$4,421	148	151	\$38,283	143	146	11.5%	103	106
	1980-81	\$702	104	106	92	\$5,631	177	181	\$46,689	171	174	12.1%	104	106
	1981-82	\$742	99	101	85	\$6,179	179	183	\$56,847	191	195	10.9%	94	96
	1982-83	\$826	98	100	87	\$6,847	189	193	\$65,996	204	208	10.4%	93	95
	1983-84	\$794	84	86	76	\$6,301	159	162	\$60,624	170	173	10.4%	93	95
	1984-85	\$627	61	62	60	\$5,916	131	134	\$51,557	132	135	11.5%	99	101
	1985-86	\$690	62	63	66	\$7,355	152	155	\$65,965	150	153	11.1%	101	103
	1986-87	\$794	68	69	71	\$7,620	150	153	\$71,319	151	154	10.7%	99	101
	1987-88	\$777	62	63	73	\$6,979	132	134	\$64,599	130	132	10.8%	102	104
UNITED STATES	1977-78	\$528	100	100	100	\$2,545	100	100	\$23,143	100	100	11.0%	100	100
	1979-80	\$618	100	100	100	\$2,987	100	100	\$26,766	100	100	11.2%	100	100
	1980-81	\$677	100	100	100	\$3,182	100	100	\$27,316	100	100	11.6%	100	100
	1981-82	\$752	100	100	100	\$3,443	100	100	\$29,733	100	100	11.6%	100	100
	1982-83	\$840	100	100	100	\$3,629	100	100	\$32,407	100	100	11.2%	100	100
	1983-84	\$944	100	100	100	\$3,971	100	100	\$35,705	100	100	11.1%	100	100
	1984-85	\$1,032	100	100	100	\$4,522	100	100	\$39,048	100	100	11.6%	100	100
	1985-86	\$1,115	100	100	100	\$4,841	100	100	\$43,970	100	100	11.0%	100	100
	1986-87	\$1,177	100	100	100	\$5,080	100	100	\$47,250	100	100	10.8%	100	100
	1987-88	\$1,250	100	100	100	\$5,303	100	100	\$49,858	100	100	10.6%	100	100

TABLE 5

THE BASIC DATA
HISTORICAL

		A	B	C	D	E	Fa	Fb	Fc	G	H	I
		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
ALABAMA	1977-78	3,737	50,535	137,800	2,069.9	1,668.3	279.6	1.6	61.5	104	75.2	16,397
	1979-80	3,834	50,940	138,620	2,404.6	1,971.6	317.4	1.7	69.8	104	86.8	20,557
	1980-81	3,869	48,836	145,092	2,551.8	2,186.8	368.2	1.7	81.0	104	102.0	22,683
	1981-82	3,895	48,516	144,840	2,799.8	2,384.9	371.1	0.4	81.6	104	105.0	24,729
	1982-83	3,917	49,072	145,520	3,003.0	2,720.0	401.6	0.4	88.4	104	122.0	27,419
	1983-84	3,946	47,930	144,962	3,229.2	2,812.7	449.6	6.6	89.5	104	138.9	29,322
	1984-85	3,959	45,411	138,705	3,482.0	3,017.1	550.3	5.6	120.9	104	145.7	31,524
	1985-86	3,990	43,229	139,554	3,897.0	3,453.0	691.5	5.4	146.7	104	151.2	34,332
	1986-87	4,022	39,620	142,140	4,250.0	3,713.0	608.0	2.3	139.5	104	178.7	36,663
	1987-88	4,050	41,505	144,906	4,577.0	3,861.0	645.0	2.2	141.1	104	194.2	38,984
ALASKA	1977-78	392	4,777	9,791	442.7	417.8	63.1	0.0	7.9	94	6.0	3,422
	1979-80	401	5,281	10,530	612.2	712.4	86.5	0.0	10.1	94	6.4	3,747
	1980-81	402	5,353	11,744	757.4	977.0	105.3	0.0	12.0	94	7.9	3,824
	1981-82	403	6,200	12,794	990.3	1,646.2	127.3	0.0	14.0	94	9.2	4,367
	1982-83	412	5,447	13,941	1,373.0	2,533.0	148.0	0.0	15.3	94	10.2	5,096
	1983-84	443	5,558	14,344	1,541.1	2,769.0	158.1	0.0	15.4	94	13.2	6,237
	1984-85	479	5,457	14,286	1,531.8	2,541.7	166.9	0.0	15.7	94	15.7	6,893
	1985-86	500	5,334	13,300	1,573.0	2,540.0	167.6	0.5	14.2	94	16.3	7,475
	1986-87	522	5,614	14,185	1,901.0	2,440.0	143.7	0.7	6.2	94	17.8	8,034
	1987-88	532	5,692	14,147	2,136.0	2,448.0	137.6	0.8	10.4	94	15.3	8,283
ARIZONA	1977-78	2,348	27,207	125,751	1,570.8	1,660.4	209.5	45.4	38.8	102	71.7	11,729
	1979-80	2,518	32,847	127,348	1,890.9	2,067.8	233.2	60.5	43.1	102	84.7	15,451
	1980-81	2,639	31,648	129,213	2,078.5	2,382.4	270.4	65.5	53.2	102	92.4	18,212
	1981-82	2,731	28,416	130,119	2,291.7	2,690.6	308.0	71.7	57.9	102	100.5	20,920
	1982-83	2,794	28,049	132,134	2,552.0	2,702.0	286.8	79.0	52.5	102	106.9	23,609
	1983-84	2,891	29,867	128,422	3,073.6	2,821.8	332.6	82.6	58.0	102	115.5	24,930
	1984-85	2,963	26,530	128,029	3,380.7	3,084.8	370.6	97.3	68.4	102	122.4	27,375
	1985-86	3,053	27,877	111,545	3,922.0	3,728.0	402.7	107.1	83.9	102	101.1	31,370
	1986-87	3,191	27,533	119,130	4,439.0	4,281.0	416.9	110.8	94.2	102	110.7	25,443
	1987-88	3,279	27,500	115,825	4,827.0	4,778.0	430.1	112.3	100.7	102	119.7	39,004
ARKANSAS	1977-78	2,169	28,651	50,385	1,232.6	956.9	126.2	0.0	34.6	103	26.3	9,261
	1979-80	2,241	29,231	53,130	1,442.5	1,156.8	156.3	0.0	42.8	103	34.9	11,866
	1980-81	2,269	29,959	55,125	1,522.2	1,239.8	164.7	0.0	45.1	103	40.7	13,174
	1981-82	2,299	30,366	55,883	1,717.2	1,468.5	174.1	0.0	47.7	103	46.1	14,166
	1982-83	2,296	30,679	55,935	1,928.0	1,522.0	186.5	0.0	51.1	103	46.6	15,984
	1983-84	2,304	29,254	55,831	2,011.2	1,633.9	194.0	0.0	53.2	103	49.3	16,747
	1984-85	2,328	27,934	54,746	2,125.8	1,757.5	246.9	0.0	68.2	103	56.8	18,123
	1985-86	2,349	27,357	54,590	2,371.0	1,993.0	263.0	0.0	65.6	103	56.4	20,112
	1986-87	2,360	27,332	55,566	2,451.0	2,238.0	263.6	0.0	68.4	103	59.7	21,214
	1987-88	2,371	28,028	56,202	2,574.0	2,352.0	280.7	0.0	82.2	103	71.7	22,892

TABLE 5

THE BASIC DATA
HISTORICAL

		A	B	C	D	E	Fa	Pb	Fc	G	H	I
		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
CALIFORNIA	1977-78	21,935	299,331	1,018,491	17,777.7	20,749.5	1,914.0	748.5	224.5	91	164.6	134,584
	1979-80	22,839	285,844	990,286	21,694.3	25,203.3	2,741.0	272.3	274.4	91	193.5	172,321
	1980-81	23,255	281,359	1,045,507	23,353.0	22,107.8	3,150.0	325.0	324.5	91	227.2	196,011
	1981-82	23,771	273,973	1,059,656	26,331.8	26,800.5	3,162.0	399.6	339.3	91	290.1	221,074
	1982-83	24,196	276,454	1,043,403	28,698.0	28,796.0	3,129.0	399.5	346.5	91	373.4	247,783
	1983-84	24,576	272,890	977,450	31,808.9	31,422.6	3,171.9	409.4	373.2	91	386.4	264,709
	1984-85	25,174	269,024	934,547	35,142.6	32,470.9	4,013.1	437.2	421.8	91	442.3	287,310
	1985-86	25,622	252,150	950,670	40,335.0	36,941.0	4,219.6	493.6	482.2	91	469.3	318,826
	1986-87	26,358	259,739	1,012,336	44,605.0	41,706.0	4,884.6	546.8	505.5	91	487.6	362,007
	1987-88	27,001	279,087	1,037,253	48,586.0	44,800.0	5,045.4	607.3	549.1	91	511.5	390,732
COLORADO	1977-78	2,632	36,647	114,490	2,044.8	1,880.4	195.0	4.6	41.2	104	72.2	14,603
	1979-80	2,767	37,234	113,281	2,511.7	2,285.9	217.9	6.0	46.6	104	102.5	18,740
	1980-81	2,849	36,804	115,913	2,719.5	2,615.9	235.2	7.0	53.9	104	122.0	21,741
	1981-82	2,903	35,993	117,425	3,094.4	2,797.4	285.3	8.8	64.0	104	140.0	24,720
	1982-83	2,965	35,494	118,319	3,442.0	2,877.0	322.6	11.1	89.8	104	160.5	28,567
	1983-84	3,065	34,875	117,535	4,137.8	3,343.6	342.8	12.2	93.8	104	168.4	31,304
	1984-85	3,139	32,954	113,739	4,510.6	3,561.2	359.7	12.6	97.4	104	183.7	33,622
	1985-86	3,178	32,255	111,440	5,124.0	4,129.0	371.0	13.6	98.6	104	191.5	37,745
	1986-87	3,234	32,621	114,120	5,373.0	4,544.0	394.1	14.2	103.3	104	208.4	41,815
	1987-88	3,266	34,200	116,157	5,634.0	4,711.0	402.1	15.7	99.0	104	203.3	42,432
CONNECTICUT	1977-78	3,086	48,676	57,943	2,397.5	2,424.5	178.0	0.0	28.0	97	35.0	19,724
	1979-80	3,095	48,147	58,909	2,758.4	2,755.4	178.7	0.0	29.4	97	40.9	23,832
	1980-81	3,100	46,064	60,385	2,914.3	2,980.6	200.6	0.0	32.5	97	40.7	26,668
	1981-82	3,114	46,673	61,391	3,297.2	3,291.9	220.2	0.0	34.6	97	43.3	29,951
	1982-83	3,134	46,245	62,000	3,547.0	3,643.0	243.1	0.0	35.9	97	51.3	33,415
	1983-84	3,140	46,496	62,048	4,074.8	4,035.0	263.8	0.0	41.8	97	62.3	36,066
	1984-85	3,138	46,500	60,800	4,569.1	4,400.9	293.0	0.0	44.3	97	72.8	39,361
	1985-86	3,154	41,998	58,563	5,251.0	5,065.0	318.0	0.0	55.9	97	76.1	44,296
	1986-87	3,171	40,299	57,900	5,659.0	5,598.0	359.2	0.0	58.9	97	76.7	48,730
	1987-88	3,193	38,833	62,458	6,125.0	6,030.0	407.6	0.0	66.1	97	89.1	52,739
DELAWARE	1977-78	593	9,425	19,947	524.7	447.1	38.5	0.0	2.9	106	25.5	3,382
	1979-80	598	9,272	20,664	572.4	494.9	51.1	0.0	3.4	106	29.1	4,006
	1980-81	599	9,042	21,253	568.3	542.5	58.8	0.0	3.6	106	31.6	4,393
	1981-82	596	8,896	21,821	631.2	561.4	69.9	0.0	4.0	106	36.6	4,816
	1982-83	598	8,779	21,613	683.0	593.0	74.7	0.0	4.4	106	42.9	5,259
	1983-84	600	8,586	21,799	766.2	643.4	75.6	0.0	4.7	106	48.4	5,787
	1984-85	606	8,110	21,845	841.6	687.0	84.0	0.0	5.2	106	51.0	6,304
	1985-86	613	7,502	20,993	964.0	764.0	89.6	0.0	3.1	106	57.0	6,998
	1986-87	622	7,131	21,372	1,078.0	858.0	96.2	0.0	7.0	106	62.5	7,316
	1987-88	633	7,674	21,842	1,158.0	931.0	100.2	0.0	7.5	106	72.1	8,048

TABLE 5

		A	B	C	D	E	Fa	Fb	Fc	G	H	I
THE BASIC DATA HISTORICAL		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Appro. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
D.C.	1977-78	696	6,442	8,575	580.8	648.7	0.0	36.5	0.0	101	2.7	4,641
	1979-80	670	7,365	8,671	630.3	797.5	0.0	48.2	0.0	101	2.7	5,519
	1980-81	656	6,572	8,053	624.6	826.1	0.0	53.0	0.0	101	2.6	5,942
	1981-82	637	6,462	8,274	672.8	882.7	0.0	53.0	0.1	101	4.4	6,487
	1982-83	631	6,020	8,593	721.0	1,049.0	0.0	58.3	0.1	101	5.1	7,112
	1983-84	633	6,489	8,351	797.3	1,155.3	0.0	60.8	0.1	101	5.7	7,426
	1984-85	623	5,702	7,825	854.6	1,250.4	0.0	63.7	0.1	101	6.3	8,030
	1985-86	623	5,493	8,775	964.0	1,333.0	0.0	67.7	0.0	101	6.0	8,833
	1986-87	623	5,276	7,765	1,080.0	1,487.0	0.0	67.7	0.0	101	6.3	9,345
	1987-88	625	5,378	7,688	1,162.0	1,622.0	0.0	71.7	0.0	101	6.2	9,861
FLORIDA	1977-78	8,695	97,532	246,399	6,504.9	4,764.6	484.0	0.0	82.3	96	122.7	44,864
	1979-80	9,132	98,148	250,235	7,686.6	5,644.7	617.2	0.0	105.4	96	129.5	58,259
	1980-81	9,471	97,607	259,870	8,200.2	6,414.4	704.0	0.0	124.0	96	144.8	67,130
	1981-82	9,874	99,511	263,181	9,355.3	6,908.2	799.4	0.0	140.3	96	169.5	77,875
	1982-83	10,183	98,753	271,616	10,596.0	7,762.0	843.2	0.0	145.9	96	178.6	90,136
	1983-84	10,433	94,445	267,604	12,064.1	8,696.5	933.0	0.0	161.0	96	187.2	96,492
	1984-85	10,680	93,873	264,782	12,992.4	9,757.6	1,022.2	0.0	175.7	96	194.3	106,149
	1985-86	10,976	90,163	258,918	15,046.0	10,997.0	982.0	0.0	216.7	96	207.5	121,193
	1986-87	11,365	91,162	266,367	16,509.0	12,535.0	1,087.6	0.0	249.4	96	207.6	134,217
	1987-88	11,694	93,005	239,134	17,739.0	13,877.0	1,077.4	0.0	267.8	96	230.5	146,501
GEORGIA	1977-78	5,126	64,734	129,308	3,134.3	2,726.8	302.9	2.0	68.1	104	71.8	24,158
	1979-80	5,286	64,711	125,724	3,620.6	3,237.3	385.1	2.9	85.0	104	78.0	30,178
	1980-81	5,391	65,208	126,979	3,800.7	3,637.5	432.0	3.3	93.7	104	92.5	33,518
	1981-82	5,482	65,463	129,440	4,262.4	4,100.2	498.9	3.5	104.5	104	105.5	37,218
	1982-83	5,574	66,989	134,147	4,672.0	4,545.0	534.2	3.5	109.4	104	112.9	41,992
	1983-84	5,642	65,793	132,572	5,251.0	5,031.0	562.0	4.0	131.0	104	133.0	46,134
	1984-85	5,732	63,218	130,228	5,859.3	5,425.4	619.4	4.3	140.5	104	140.0	50,907
	Estimated 1985-86	5,837	62,000	128,200	6,767.0	6,078.0	670.0	4.6	156.0	104	153.0	57,206
	Estimated 1986-87	5,975	61,445	126,500	7,600.0	6,835.0	714.0	4.9	164.0	104	163.0	62,536
	Estimated 1987-88	6,100	62,420	127,000	8,254.0	7,565.0	759.0	5.2	176.0	104	175.0	68,807
HAWAII	1977-78	902	13,930	32,101	700.8	829.1	122.0	0.0	20.0	103	10.0	5,332
	1979-80	929	14,097	30,465	805.0	938.5	134.0	0.0	23.0	103	10.0	6,636
	1980-81	950	14,068	30,643	846.3	1,080.1	150.0	0.0	24.0	103	9.0	7,372
	1981-82	969	14,619	31,540	978.3	1,217.9	170.0	0.0	27.0	103	10.0	8,312
	1982-83	981	13,999	32,457	1,056.0	1,327.0	200.0	0.0	28.0	103	10.0	9,243
	1983-84	998	13,301	31,453	1,297.8	1,366.7	203.0	0.0	31.0	103	16.0	10,025
	1984-85	1,023	13,041	29,649	1,367.7	1,476.8	213.0	0.0	32.0	103	20.0	10,759
	1985-86	1,039	12,575	28,688	1,525.0	1,587.0	231.0	0.0	35.0	103	18.0	11,767
	1986-87	1,051	12,511	27,867	1,743.0	1,724.0	201.0	0.0	39.0	103	20.0	12,607
	1987-88	1,065	13,146	27,774	1,837.0	1,877.0	233.0	0.0	44.0	103	20.0	13,444

TABLE 5

THE BASIC DATA
HISTORICAL

		A	B	C	D	E	Fa	Fb	Fc	G	H	I
		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
IDAHO	1977-78	857	13,581	26,889	542.5	430.6	76.1	1.9	10.1	105	9.4	4,221
	1979-80	911	13,669	26,647	569.1	594.5	88.2	2.2	11.0	105	13.4	5,414
	1980-81	933	13,478	28,373	738.1	671.0	98.7	2.7	11.4	105	16.2	5,989
	1981-82	947	13,168	28,720	786.1	694.2	96.9	2.9	11.2	105	16.5	6,664
	1982-83	959	12,782	29,201	854.0	743.0	99.9	3.4	11.4	105	16.2	7,437
	1983-84	975	12,353	28,602	933.9	789.3	106.8	3.3	12.0	105	16.2	7,633
	1984-85	989	11,980	27,799	968.8	838.3	118.1	4.1	13.6	105	18.2	8,259
	1985-86	1,001	11,581	27,982	1,083.0	926.0	124.4	5.6	14.2	105	18.6	9,002
	1986-87	1,004	12,297	28,163	1,105.0	998.0	131.5	5.9	14.5	105	19.1	9,855
	1987-88	1,002	12,481	29,582	1,162.0	1,027.0	144.7	6.4	17.6	105	19.8	9,882
ILLINOIS	1977-78	11,360	154,159	338,246	9,152.4	8,639.8	660.1	101.1	120.0	97	125.9	70,802
	1979-80	11,434	160,669	345,239	10,577.8	10,062.3	793.3	120.8	144.0	97	153.0	84,893
	1980-81	11,423	154,716	373,220	11,067.7	10,941.5	868.5	143.2	158.0	97	171.5	93,367
	1981-82	11,433	156,981	391,372	11,688.0	11,977.9	898.7	152.0	164.0	97	202.1	100,232
	1982-83	11,462	156,802	388,882	12,265.0	12,883.0	911.2	172.1	166.0	97	235.3	111,515
	1983-84	11,452	148,861	366,522	12,548.5	13,432.8	1,003.1	177.6	183.0	97	264.4	117,106
	1984-85	11,486	141,935	358,087	13,246.5	14,165.4	1,089.4	193.7	199.8	97	286.9	121,788
	1985-86	11,511	136,054	349,411	13,817.0	15,672.0	1,211.8	197.2	219.4	97	289.9	137,017
	1986-87	11,538	132,772	355,533	15,640.0	16,640.0	1,283.6	205.5	232.3	97	293.1	146,239
	1987-88	11,551	134,527	352,664	16,320.0	17,478.0	1,224.6	215.5	224.7	97	336.8	154,663
INDIANA	1977-78	5,372	81,227	137,200	3,787.1	3,118.3	327.5	0.1	49.5	111	105.8	28,752
	1979-80	5,446	79,456	142,061	4,449.2	3,676.1	387.3	0.1	59.0	111	125.6	34,903
	1980-81	5,475	77,337	153,234	4,647.3	3,913.8	434.6	0.1	66.6	111	145.1	38,482
	1981-82	5,489	78,499	155,892	4,814.8	4,056.1	452.7	0.1	71.2	111	176.4	41,524
	1982-83	5,468	78,191	157,631	5,098.0	4,510.0	455.0	0.1	74.8	111	212.0	45,473
	1983-84	5,487	75,107	157,304	5,411.5	4,775.1	497.9	0.2	80.6	111	233.8	46,577
	1984-85	5,479	69,344	152,522	5,547.5	4,925.3	536.7	0.2	85.4	111	245.1	48,829
	1985-86	5,498	67,595	151,256	6,090.0	5,949.0	593.4	0.1	91.7	111	257.1	55,017
	1986-87	5,500	63,652	151,753	6,732.0	6,434.0	645.0	0.2	97.8	111	267.0	58,846
	1987-88	5,503	64,212	157,258	7,119.0	6,693.0	687.1	0.1	101.8	111	281.2	62,287
IOWA	1977-78	2,904	47,280	79,775	2,172.6	2,010.8	200.1	9.3	34.2	109	60.6	15,556
	1979-80	2,919	47,904	84,210	2,553.3	2,258.9	247.2	10.3	42.0	109	69.9	19,591
	1980-81	2,917	46,827	90,586	2,734.5	2,547.6	281.2	11.5	44.4	109	78.3	21,385
	1981-82	2,913	45,898	94,316	2,914.0	2,789.5	306.7	12.6	49.1	109	91.4	22,525
	1982-83	2,899	44,726	96,266	3,054.0	2,999.0	350.8	13.5	56.5	109	107.8	25,807
	1983-84	2,913	42,484	97,758	3,097.8	3,264.2	341.3	14.3	56.1	109	117.6	26,078
	1984-85	2,905	39,989	94,995	3,103.3	3,369.6	371.0	14.6	60.2	109	133.8	26,405
	1985-86	2,910	38,796	94,599	3,300.0	3,667.0	364.6	17.3	59.6	109	140.1	30,375
	1986-87	2,881	37,184	94,122	3,420.0	3,825.0	383.2	18.3	63.2	109	149.5	31,196
	1987-88	2,850	37,520	93,876	3,475.0	4,026.0	416.4	21.1	71.1	109	167.3	33,002

TABLE 5

THE BASIC DATA
HISTORICAL

		A	B	C	D	E	Fa	Fb	Fc	G	H	I
		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
KANSAS	1977-78	2,299	33,216	86,710	1,753.0	1,504.4	192.3	19.3	49.1	107	52.4	13,054
	1979-80	2,333	34,087	87,216	2,040.8	1,743.9	245.7	28.4	67.8	107	62.2	15,995
	1980-81	2,347	32,773	89,991	2,224.2	1,937.0	271.0	35.8	74.4	107	63.8	18,395
	1981-82	2,367	21,208	90,814	2,445.8	2,150.2	287.2	36.4	82.0	107	65.8	19,804
	1982-83	2,383	30,109	91,735	2,681.0	2,332.0	299.3	42.7	93.1	107	70.0	22,315
	1983-84	2,414	28,316	91,589	2,843.8	2,489.7	300.7	48.0	92.3	107	79.8	23,874
	1984-85	2,425	26,700	91,022	2,917.8	2,696.6	329.1	55.5	91.2	107	84.0	25,067
	1985-86	2,438	27,534	90,246	3,195.0	3,026.0	342.5	64.2	93.0	107	93.4	27,522
	1986-87	2,450	27,137	92,617	3,402.0	3,264.0	320.7	61.4	82.8	107	102.6	28,641
	1987-88	2,459	28,516	94,256	3,583.0	3,368.0	359.4	70.8	101.6	107	110.0	30,236
KENTUCKY	1977-78	3,530	45,758	88,000	2,158.4	1,880.8	272.8	0.0	76.4	108	51.8	16,145
	1979-80	3,611	45,705	89,389	2,503.1	2,067.6	298.9	0.0	83.3	108	56.1	19,777
	1980-81	3,644	45,447	93,863	2,681.2	2,324.2	303.4	0.0	82.9	108	64.6	22,285
	1981-82	3,662	46,392	93,790	2,888.9	2,561.0	332.8	0.0	99.8	108	72.8	24,202
	1982-83	3,662	46,818	93,637	3,090.0	2,732.0	361.2	0.0	101.0	108	83.3	27,122
	1983-84	3,688	44,963	91,516	3,356.0	2,969.3	393.8	0.0	111.0	108	92.4	28,998
	1984-85	3,714	43,536	88,359	3,441.4	3,124.2	403.8	0.0	111.8	108	98.0	30,287
	1985-86	3,723	42,246	87,225	3,807.0	3,376.0	425.1	0.0	115.7	108	106.7	33,403
	1986-87	3,729	41,949	90,483	4,103.0	3,552.0	452.8	0.0	124.2	108	110.0	34,621
	1987-88	3,726	40,949	96,702	4,377.0	3,796.0	478.9	0.0	136.7	108	123.0	36,544
LOUISIANA	1977-78	3,952	56,048	106,975	2,928.2	2,342.4	258.4	0.0	73.7	113	47.2	18,443
	1979-80	4,073	55,114	106,686	3,462.0	2,673.3	333.1	0.0	96.0	113	53.9	23,312
	1980-81	4,139	54,695	110,043	3,711.8	3,050.2	400.5	0.0	116.5	113	61.1	26,465
	1981-82	4,222	54,428	115,702	4,368.4	3,395.5	459.8	0.0	131.5	113	73.2	30,328
	1982-83	4,308	47,019	119,225	5,171.0	3,968.0	489.4	0.0	142.6	113	88.3	34,820
	1983-84	4,373	45,249	122,965	5,504.8	4,503.3	501.3	0.0	151.5	113	102.3	37,820
	1984-85	4,438	46,052	123,664	5,567.8	4,526.3	567.3	0.0	176.7	113	111.7	39,582
	1985-86	4,462	44,981	123,065	6,054.0	4,773.0	539.7	0.0	159.1	113	132.7	41,853
	1986-87	4,486	44,981	118,300	6,102.0	5,650.0	489.6	0.0	176.6	113	162.9	43,907
	1987-88	4,499	46,483	119,789	6,289.0	5,477.0	486.3	0.0	169.9	113	180.4	43,875
MAINE	1977-78	1,090	16,816	26,913	650.8	718.4	45.9	0.0	3.3	105	20.8	5,149
	1979-80	1,115	16,965	26,894	745.3	808.5	57.3	0.0	4.3	105	24.7	6,203
	1980-81	1,125	17,261	27,213	781.3	856.6	62.6	0.0	4.7	105	28.6	6,882
	1981-82	1,126	17,395	27,304	856.5	951.6	66.9	0.0	5.1	105	33.5	7,648
	1982-83	1,133	17,013	26,091	924.0	1,046.0	73.2	0.0	5.1	105	36.5	8,467
	1983-84	1,136	16,604	27,028	1,062.3	1,134.4	76.9	0.0	5.4	105	39.6	9,041
	1984-85	1,146	15,805	26,650	1,215.7	1,220.2	91.2	0.0	6.0	105	39.9	9,751
	1985-86	1,156	15,721	27,644	1,424.0	1,392.0	100.9	0.0	6.7	105	41.4	10,879
	1986-87	1,166	14,773	26,239	1,462.0	1,521.0	125.7	0.0	7.2	105	39.9	12,017
	1987-88	1,172	15,519	26,773	1,568.0	1,634.0	140.6	0.0	8.4	105	41.2	13,094

TABLE 5

THE BASIC DATA
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	A	B	C	D	E	Fa	Fb	Fc	G	H	I
	Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
MARYLAND	1977-78	4,172	62,501	133,742	3,001.1	3,374.3	274.3	32.9	58.5	97	24,260
	1979-80	4,212	62,043	133,228	3,475.8	3,688.2	325.3	42.5	70.1	97	29,146
	1980-81	4,223	61,265	134,769	3,618.6	3,953.9	365.1	48.5	86.1	97	32,245
	1981-82	4,225	61,611	138,254	3,977.6	4,320.4	276.2	51.0	84.1	97	36,148
	1982-83	4,263	61,682	141,311	4,302.0	4,621.0	423.8	55.5	97.4	97	40,000
	1983-84	4,269	59,353	144,646	4,723.1	5,017.1	426.3	60.5	94.9	97	42,785
	1984-85	4,304	57,335	144,874	5,011.8	5,373.5	476.5	65.9	103.0	97	46,300
	1985-86	4,349	54,939	144,691	5,644.0	6,013.0	514.5	75.4	116.2	97	52,840
	1986-87	4,393	53,120	145,579	6,459.0	6,516.0	551.0	85.6	137.1	97	58,490
	1987-88	4,461	52,754	147,549	6,833.0	7,084.0	593.4	93.0	153.0	97	63,217
MASSACHUSETTS	1977-78	5,749	83,001	120,651	3,846.1	5,243.8	300.0	0.0	10.2	98	32,917
	1979-80	5,743	87,052	122,952	4,407.5	6,276.8	330.4	0.0	12.6	98	39,410
	1980-81	5,746	94,410	128,268	4,653.5	6,720.4	340.0	0.0	14.8	98	43,488
	1981-82	5,743	85,445	127,374	5,248.3	7,060.8	362.0	0.0	17.9	98	48,391
	1982-83	5,773	85,289	124,638	5,707.0	7,649.0	387.0	0.0	20.9	98	53,704
	1983-84	5,753	82,573	123,000	6,420.0	7,662.5	419.8	0.0	21.8	98	58,959
	1984-85	5,767	82,441	122,612	7,225.5	8,102.9	503.1	0.0	28.2	98	64,585
	1985-86	5,798	81,000	123,484	8,361.0	8,894.0	565.4	0.0	32.0	98	71,781
	1986-87	5,819	78,880	124,550	9,242.0	9,821.0	655.4	0.0	35.4	98	79,861
	1987-88	5,834	81,990	125,620	9,890.0	11,088.0	724.4	0.0	35.7	98	86,397
MICHIGAN	1977-78	9,117	147,970	298,500	6,689.5	6,819.3	590.0	72.5	75.0	102	51,956
	1979-80	9,202	142,739	318,166	7,821.5	8,608.2	766.6	81.0	107.2	102	64,653
	1980-81	9,249	136,104	328,483	8,342.1	9,443.3	717.5	84.7	103.3	102	71,252
	1981-82	9,255	136,129	327,077	8,537.1	9,867.8	883.0	87.7	115.8	102	76,602
	1982-83	9,204	132,644	320,195	9,116.0	10,584.0	811.9	95.2	117.1	102	80,804
	1983-84	9,116	125,865	327,278	9,400.8	11,313.2	851.5	96.4	121.2	102	82,924
	1984-85	9,069	124,000	314,096	9,619.0	12,327.9	1,008.2	98.3	135.2	102	88,198
	1985-86	9,075	123,161	311,767	10,538.0	14,144.0	1,145.1	104.4	153.5	102	97,715
	1986-87	9,088	117,926	318,683	12,046.0	14,504.0	1,221.5	111.0	163.7	102	104,447
	1987-88	9,139	116,150	326,422	12,912.0	15,452.0	1,252.6	117.6	167.8	102	115,196
MINNESOTA	1977-78	3,957	72,283	143,483	2,761.1	3,261.9	387.2	6.1	56.2	104	21,058
	1979-80	4,005	71,339	149,418	3,338.1	3,836.9	458.5	4.4	66.7	104	26,613
	1980-81	4,038	70,358	159,470	3,685.9	4,254.0	471.8	0.0	66.2	104	28,845
	1981-82	4,083	68,443	162,921	3,963.6	4,402.6	536.9	0.0	76.2	104	32,866
	1982-83	4,094	66,429	159,976	4,220.0	4,591.0	532.4	0.0	76.7	104	36,618
	1983-84	4,143	63,113	157,823	4,546.6	5,059.8	579.5	0.0	84.6	104	38,715
	1984-85	4,144	59,593	152,723	4,728.9	5,877.8	620.3	0.0	95.2	104	41,203
	1985-86	4,162	57,530	156,203	5,210.0	6,818.0	673.4	0.0	99.0	104	46,292
	1986-87	4,192	56,149	161,556	5,982.0	7,113.0	754.9	0.0	106.0	104	49,657
	1987-88	4,213	57,757	164,368	6,327.0	6,941.0	779.1	0.0	108.5	104	53,650

TABLE 5

THE BASIC DATA
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		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
MISSISSIPPI	1977-78	2,430	29,308	84,053	1,241.1	1,144.5	173.7	9.4	47.6	101	47.7	9,456
	1979-80	2,488	29,363	85,292	1,437.2	1,345.5	217.6	11.3	62.2	101	57.9	11,829
	1980-81	2,508	31,706	85,165	1,522.5	1,469.6	242.9	12.5	72.4	101	63.4	13,143
	1981-82	2,523	31,216	90,754	1,662.4	1,603.6	262.0	13.1	81.1	101	68.8	14,295
	1982-83	2,531	31,805	90,839	1,866.0	1,766.0	275.8	14.3	85.0	101	72.5	15,786
	1983-84	2,567	31,745	91,013	2,018.0	1,864.1	307.8	19.4	95.1	101	83.8	17,277
	1984-85	2,587	30,681	91,153	2,074.5	1,963.2	316.1	15.8	93.9	101	90.3	18,303
	1985-86	2,598	28,315	93,703	2,350.0	2,227.0	333.2	16.8	114.3	101	93.6	19,990
	1986-87	2,614	27,752	84,715	2,541.0	2,362.0	305.4	17.8	95.8	101	111.3	20,567
	1987-88	2,624	29,118	83,406	2,653.0	2,495.0	320.6	19.4	100.9	101	119.1	22,061
MISSOURI	1977-78	4,824	71,471	115,704	3,296.6	2,724.4	249.0	16.7	28.9	102	73.3	24,669
	1979-80	4,871	71,163	120,468	3,818.7	3,037.4	306.5	17.6	34.1	102	79.8	30,393
	1980-81	4,889	69,265	130,240	4,118.9	3,380.2	335.2	21.9	37.5	102	90.8	34,100
	1981-82	4,924	67,340	134,973	4,376.4	3,657.1	326.0	22.2	36.0	102	107.7	36,867
	1982-83	4,941	68,872	134,852	4,682.0	3,803.0	345.1	23.1	38.3	102	131.7	41,047
	1983-84	4,949	63,420	134,278	4,966.3	4,051.4	350.9	24.9	38.4	102	144.6	43,101
	1984-85	4,970	60,388	128,528	5,213.6	4,531.3	385.0	25.6	42.5	102	146.6	46,302
	1985-86	5,008	57,685	129,222	5,777.0	4,969.0	446.1	34.2	59.6	102	161.7	52,270
	1986-87	5,035	55,204	126,516	6,406.0	5,372.0	463.6	38.3	61.8	102	184.7	56,967
	1987-88	5,064	56,500	129,855	6,852.0	5,715.0	503.1	40.2	69.1	102	193.1	61,081
MONTANA	1977-78	759	12,504	24,466	562.4	533.8	52.3	1.0	7.1	111	13.4	3,775
	1979-80	784	12,452	24,801	698.7	614.4	60.5	1.1	8.3	111	14.0	4,755
	1980-81	789	12,595	26,282	774.9	678.1	66.5	1.0	9.0	111	14.8	5,097
	1981-82	788	12,625	27,175	841.5	775.5	83.7	1.9	11.7	111	15.0	5,634
	1982-83	793	12,087	27,757	926.0	856.0	95.3	2.0	12.5	111	15.4	6,326
	1983-84	804	11,080	28,878	981.5	953.7	103.6	2.1	13.5	111	19.9	6,700
	1984-85	817	10,224	25,355	1,011.1	946.8	107.3	2.3	14.1	111	20.8	7,002
	1985-86	824	10,370	27,955	1,107.0	1,029.0	106.1	2.5	14.1	111	21.7	7,505
	1986-87	825	10,079	26,932	1,051.0	1,120.0	101.1	2.5	13.6	111	25.0	7,796
	1987-88	817	10,285	26,128	1,045.0	1,105.0	105.1	2.5	14.5	111	24.5	8,500
NEBRASKA	1977-78	1,512	25,688	48,485	1,125.4	1,021.3	134.9	14.3	56.7	102	30.7	8,353
	1979-80	1,561	24,750	49,046	1,275.3	1,191.6	161.1	16.1	69.4	102	35.7	10,072
	1980-81	1,564	24,803	51,136	1,350.1	1,317.7	176.3	20.4	75.3	102	40.2	11,241
	1981-82	1,572	23,729	51,494	1,445.5	1,477.2	191.0	22.7	81.1	102	45.3	11,820
	1982-83	1,577	23,516	52,016	1,572.0	1,490.0	196.1	23.8	84.9	102	50.8	14,205
	1983-84	1,592	22,179	52,066	1,714.4	1,602.7	206.6	25.0	90.1	102	53.8	14,536
	1984-85	1,597	20,808	52,475	1,891.3	1,785.3	213.2	27.1	93.0	102	54.2	15,185
	1985-86	1,606	20,202	52,581	2,147.0	1,929.0	210.4	26.0	90.2	102	62.1	17,360
	1986-87	1,605	19,814	53,537	2,116.0	1,966.0	215.0	28.2	93.9	102	64.0	18,643
	1987-88	1,598	20,143	53,668	2,234.0	2,091.0	228.1	29.5	99.0	102	64.8	19,219

TABLE 5

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		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (00,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
III	NEVADA	1977-78	647	8,273	17,972	707.4	500.4	45.5	0.0	5.5	107	3,866
		1979-80	719	8,591	19,367	913.7	556.0	58.3	0.0	7.5	107	5,450
		1980-81	765	8,773	21,022	1,017.8	663.4	64.1	0.0	10.0	107	6,390
		1981-82	807	9,375	21,797	1,173.6	698.4	68.6	0.0	10.7	107	7,370
		1982-83	845	9,599	23,227	1,287.0	793.0	71.9	0.0	11.5	107	8,358
		1983-84	877	9,349	22,747	1,466.7	920.8	75.4	0.0	11.6	107	8,805
		1984-85	891	9,096	22,403	1,542.4	982.1	78.6	0.0	11.1	107	9,500
		1985-86	911	8,955	21,290	1,756.0	1,085.0	94.4	0.0	12.9	107	10,448
		1986-87	937	8,816	22,343	1,923.0	1,226.0	102.4	0.0	13.9	107	11,455
		1987-88	967	8,800	24,062	2,099.0	1,362.0	112.6	0.0	14.3	107	12,611
III	NEW HAMPSHIRE	1977-78	847	12,788	19,576	621.5	469.7	27.5	0.0	1.2	104	4,402
		1979-80	894	12,755	19,415	730.4	542.9	29.8	0.0	1.4	104	5,663
		1980-81	912	14,248	19,803	761.2	596.4	32.9	0.0	1.4	104	6,443
		1981-82	923	13,995	20,714	845.0	634.0	39.3	0.0	1.5	104	7,284
		1982-83	936	13,703	20,634	919.0	679.0	35.2	0.0	1.5	104	8,231
		1983-84	949	13,820	20,902	1,052.3	788.3	41.1	0.0	2.6	104	9,185
		1984-85	959	13,800	21,441	1,213.5	836.8	42.6	0.0	2.8	104	10,131
		1985-86	977	12,522	20,674	1,422.0	982.0	50.2	0.0	3.0	104	11,211
		1986-87	999	12,391	21,385	1,575.0	1,018.0	55.9	0.0	3.2	104	13,216
		1987-88	1,027	12,624	23,874	1,741.0	1,131.0	66.6	0.0	4.1	104	14,703
III	NEW JERSEY	1977-78	7,344	111,028	165,001	5,547.1	5,816.2	398.7	44.6	81.1	94	47,037
		1979-80	7,356	111,033	171,390	6,252.4	7,152.4	466.8	48.6	108.3	94	55,751
		1980-81	7,373	108,798	172,559	6,532.2	7,691.4	500.7	52.5	116.8	94	61,062
		1981-82	7,377	108,278	171,609	7,365.9	8,247.5	553.1	60.9	129.3	94	68,022
		1982-83	7,404	107,750	168,663	7,980.0	8,913.0	585.8	66.4	144.0	94	75,797
		1983-84	7,411	104,048	164,310	8,703.1	9,817.9	637.5	74.5	155.5	94	82,035
		1984-85	7,468	99,569	157,424	9,852.2	10,741.7	711.6	81.3	155.5	94	89,588
		1985-86	7,515	95,547	154,372	11,231.0	12,179.0	799.1	87.9	180.7	94	99,040
		1986-87	7,561	91,281	155,741	12,449.0	13,024.0	870.6	95.9	201.9	94	108,890
		1987-88	7,625	92,459	152,358	13,495.0	14,015.0	964.9	102.8	223.7	94	123,041
III	NEW MEXICO	1977-78	1,195	18,997	43,777	842.4	698.6	103.1	2.9	13.7	113	5,532
		1979-80	1,252	19,800	43,507	1,053.8	874.6	129.9	3.6	17.6	113	7,053
		1980-81	1,281	19,604	44,848	1,145.5	974.1	154.2	5.0	21.7	113	8,069
		1981-82	1,305	19,117	46,078	1,324.1	1,100.7	176.1	6.1	24.8	113	9,066
		1982-83	1,328	18,726	47,450	1,553.0	1,583.0	189.5	9.8	29.3	113	10,152
		1983-84	1,367	17,725	48,289	1,740.2	1,435.0	199.5	11.4	37.2	113	10,845
		1984-85	1,399	16,978	47,737	1,774.1	1,401.3	212.5	11.5	38.3	113	11,708
		1985-86	1,424	16,930	48,416	1,997.0	1,632.0	214.8	11.1	40.1	113	12,774
		1986-87	1,451	16,920	45,786	2,019.0	1,739.0	228.6	11.9	41.5	113	13,424
		1987-88	1,479	16,900	47,077	2,111.0	1,764.0	238.3	11.3	53.2	113	14,650

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HISTORICAL

		A	B	C	D	E	Fa	Fb	Fc	G	H	I
		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
NEW YORK	1977-78	17,975	243,330	429,601	12,154.5	20,614.6	1,083.5	165.2	160.0	92	262.0	106,324
	1979-80	17,720	240,523	427,931	13,316.8	22,360.2	1,322.0	206.8	227.8	92	283.9	123,315
	1980-81	17,634	243,844	434,748	13,614.0	23,275.6	1,417.5	220.2	242.2	92	310.2	134,358
	1981-82	17,575	238,079	439,074	15,057.5	25,201.5	1,569.2	226.4	266.4	92	331.3	148,165
	1982-83	17,602	230,986	441,794	16,129.0	27,586.0	1,706.6	206.7	249.1	92	354.2	162,988
	1983-84	17,512	227,126	441,470	17,905.9	30,421.0	1,984.6	224.0	252.9	92	401.5	174,379
	1984-85	17,667	205,901	431,371	19,826.2	32,366.7	2,233.2	238.4	311.2	92	410.7	189,797
	1985-86	17,735	197,595	422,834	22,814.0	36,236.0	2,274.0	277.9	347.3	92	470.1	210,811
	1986-87	17,746	192,292	423,056	25,252.0	39,372.0	2,515.2	308.9	375.4	92	472.2	238,889
	1987-88	17,795	193,780	416,466	27,257.0	42,813.0	2,658.8	307.3	419.4	92	495.0	248,953
NORTH CAROLINA	1977-78	5,593	74,171	192,132	3,339.4	2,883.6	392.2	14.5	90.0	99	74.3	26,006
	1979-80	5,739	75,436	199,569	3,883.5	3,358.0	492.7	17.8	113.0	99	78.3	31,949
	1980-81	5,802	73,657	210,723	4,109.4	3,736.4	561.2	19.8	129.0	99	85.6	35,179
	1981-82	5,888	72,974	217,435	4,441.6	4,304.0	627.0	23.2	144.0	99	96.8	38,951
	1982-83	5,953	74,058	223,476	4,874.0	4,644.0	673.8	23.9	155.0	99	103.8	43,739
	1983-84	6,016	71,534	234,775	5,450.2	5,104.5	710.3	24.6	163.0	99	108.6	47,300
	1984-85	6,082	69,475	228,212	6,205.0	5,447.8	931.4	36.0	217.7	99	118.6	51,540
	1985-86	6,165	70,047	236,451	7,152.0	6,205.0	1,042.0	39.3	231.9	99	126.6	57,895
	1986-87	6,261	68,609	237,807	7,586.0	7,036.0	1,122.5	43.1	246.1	99	146.9	62,550
	1987-88	6,331	68,797	236,027	8,002.0	7,606.0	1,204.7	47.1	264.8	99	158.9	66,840
NORTH DAKOTA	1977-78	645	11,744	26,749	454.7	428.8	62.9	0.5	11.8	108	14.1	3,344
	1979-80	651	11,278	26,735	548.0	450.5	75.7	0.7	16.1	108	17.6	4,177
	1980-81	652	10,810	27,811	613.5	476.7	83.9	0.8	18.2	108	19.5	4,567
	1981-82	654	10,678	29,369	672.1	529.4	105.1	1.0	23.2	108	26.0	4,880
	1982-83	658	10,306	29,930	836.0	619.0	105.6	1.2	24.2	108	26.1	6,059
	1983-84	673	9,621	31,585	859.0	709.8	108.7	1.3	27.5	108	29.7	6,405
	1984-85	680	9,121	31,109	885.9	719.7	114.9	1.4	28.9	108	31.0	7,070
	1985-86	686	8,742	31,136	958.0	879.0	122.5	1.0	29.5	108	34.9	7,546
	1986-87	685	8,149	30,365	979.0	901.0	124.8	0.8	30.1	108	37.5	7,349
	1987-88	679	8,332	30,172	989.0	845.0	122.4	0.6	32.0	108	39.9	7,517
OHIO	1977-78	10,753	172,753	291,300	7,889.9	6,262.1	532.7	20.0	86.4	109	232.0	59,215
	1979-80	10,795	167,644	291,000	9,096.3	7,417.0	649.3	21.2	108.2	109	275.0	71,656
	1980-81	10,799	167,284	303,300	9,425.3	8,125.2	698.9	21.9	116.6	109	324.0	78,990
	1981-82	10,800	160,370	322,800	9,940.3	8,616.7	718.1	22.6	121.8	109	333.0	85,996
	1982-83	10,781	159,272	313,600	10,478.0	9,292.0	736.6	25.0	128.0	109	343.0	92,864
	1983-84	10,789	155,668	320,300	10,954.4	10,339.0	857.3	31.0	148.3	109	462.0	97,606
	1984-85	10,746	146,000	309,100	11,297.3	11,621.1	939.1	33.3	161.3	109	485.0	102,632
	1985-86	10,752	137,289	307,095	12,343.0	13,120.0	1,066.7	32.7	183.2	109	508.9	113,659
	1986-87	10,747	133,176	310,810	13,724.0	14,075.0	1,159.3	32.0	198.5	109	536.2	121,886
	1987-88	10,748	133,979	314,449	14,706.0	14,946.0	1,207.9	30.7	193.5	109	573.3	128,408

TABLE 5

THE BASIC DATA
HISTORICAL

		A	B	C	D	E	Fa	Fb	Fc	G	H	I
		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
OKLAHOMA	1977-78	2,823	38,577	96,843	2,112.0	1,465.3	208.0	3.3	53.6	102	45.8	13,953
	1979-80	2,913	39,225	96,476	2,548.1	1,796.3	274.0	3.1	83.0	102	47.9	17,272
	1980-81	2,970	39,305	100,947	2,782.4	2,059.0	324.0	3.2	92.7	102	52.5	20,261
	1981-82	3,038	38,875	101,627	3,360.5	2,404.4	390.0	3.8	102.4	102	52.7	23,162
	1982-83	3,100	38,347	104,915	4,064.0	2,950.0	464.0	4.0	104.9	102	59.0	26,649
	1983-84	3,212	36,799	106,054	4,514.4	3,534.9	430.0	3.8	107.4	102	64.0	29,440
	1984-85	3,298	35,254	100,506	4,454.4	3,578.2	437.0	4.9	108.6	102	70.7	30,355
	1985-86	3,298	34,626	100,875	4,756.0	3,669.0	510.0	9.8	126.5	102	68.9	32,928
	1986-87	3,306	34,452	102,072	4,880.0	4,119.0	462.3	10.1	116.0	102	73.7	33,944
	1987-88	3,306	35,514	102,960	4,916.0	4,107.0	466.8	11.0	106.9	102	91.7	33,129
OREGON	1977-78	2,372	31,511	94,678	1,740.4	1,638.2	189.3	34.6	45.5	99	56.9	12,761
	1979-80	2,510	31,633	96,946	2,174.9	1,943.0	227.7	37.3	55.2	99	69.2	16,439
	1980-81	2,578	31,310	100,604	2,377.5	2,202.7	219.6	42.9	55.9	99	79.7	18,594
	1981-82	2,638	30,853	99,365	2,582.3	2,409.9	248.4	53.6	62.8	99	94.6	20,484
	1982-83	2,651	30,235	96,198	2,702.0	2,734.0	231.0	59.4	62.4	99	104.6	22,190
	1983-84	2,673	29,565	93,452	2,918.2	2,776.3	274.4	64.0	67.8	99	106.0	22,651
	1984-85	2,662	28,804	90,175	2,989.0	3,092.5	282.6	71.3	70.4	99	109.8	24,041
	1985-86	2,674	28,372	91,040	3,313.0	3,320.0	309.3	80.1	78.8	99	111.5	26,493
	1986-87	2,686	27,598	93,073	3,578.0	3,629.0	323.6	91.0	86.3	99	113.7	29,088
	1987-88	2,702	28,666	95,526	3,857.0	3,684.0	337.6	91.9	87.2	99	115.0	31,012
PENNSYLVANIA	1977-78	11,887	183,132	246,365	8,294.4	8,112.5	569.9	23.7	38.6	100	249.8	65,325
	1979-80	11,865	181,480	243,296	9,409.6	9,457.4	635.0	35.4	42.2	100	296.1	77,487
	1980-81	11,874	170,646	246,924	9,576.3	10,096.1	640.9	36.1	43.7	100	341.3	85,715
	1981-82	11,880	169,075	254,222	10,451.3	10,846.0	718.8	37.6	45.0	100	396.3	94,236
	1982-83	11,871	167,541	259,935	11,053.0	11,590.0	763.6	41.6	50.8	100	447.3	103,323
	1983-84	11,886	160,329	256,292	11,716.7	12,418.8	792.4	44.2	52.8	100	475.6	110,047
	1984-85	11,895	154,744	258,935	12,343.8	12,935.5	865.0	45.2	61.7	100	520.1	116,322
	1985-85	11,901	149,666	250,991	13,583.0	14,473.0	935.6	47.5	59.1	100	572.8	125,524
	1986-87	11,864	145,005	253,788	14,911.0	15,276.0	972.3	49.7	61.8	100	596.4	137,057
	1987-88	11,894	144,409	256,688	15,920.0	16,138.0	1,024.3	51.8	67.4	100	631.5	146,239
RHODE ISLAND	1977-78	950	12,991	26,051	594.5	658.7	60.1	0.0	1.7	101	17.6	5,057
	1979-80	957	13,342	25,920	671.3	737.5	67.8	0.0	1.9	101	22.2	6,063
	1980-81	957	12,982	26,819	696.0	842.2	73.5	0.0	2.0	101	24.8	6,635
	1981-82	949	12,857	27,350	755.0	929.8	77.7	0.0	1.8	101	28.8	7,442
	1982-83	953	12,719	26,163	788.0	1,024.0	85.5	0.0	1.8	101	31.2	8,315
	1983-84	954	12,446	26,594	861.2	1,143.2	90.3	0.0	1.9	101	35.1	8,917
	1984-85	955	11,611	25,678	963.9	1,218.6	97.0	0.0	2.1	101	38.2	9,640
	1985-86	962	11,258	25,815	1,097.0	1,336.0	102.9	0.0	2.4	101	40.9	10,774
	1986-87	967	10,676	25,524	1,197.0	1,413.0	109.8	0.0	2.5	101	44.9	11,818
	1987-88	975	10,575	26,228	1,305.0	1,475.0	118.9	0.0	2.9	101	49.5	12,442

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THE BASIC DATA
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		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
SOUTH CAROLINA	1977-78	2,941	39,210	90,077	1,650.2	1,393.2	232.0	4.3	65.5	100	43.0	12,802
	1979-80	3,041	40,175	95,600	1,932.3	1,669.6	311.8	6.1	86.5	100	55.6	15,933
	1980-81	3,087	40,075	99,113	2,027.3	1,851.9	337.2	6.4	92.7	100	65.6	17,707
	1981-82	3,127	41,127	99,522	2,232.9	2,131.8	341.7	7.7	101.7	100	84.7	19,761
	1982-83	3,167	39,955	100,659	2,451.0	2,335.0	347.3	8.4	102.5	100	94.8	22,108
	1983-84	3,213	38,493	97,611	2,652.8	2,541.4	380.3	8.8	109.9	100	111.0	25,830
	1984-85	3,264	37,403	96,763	2,899.3	2,769.0	445.1	10.1	127.6	100	114.0	25,850
	1985-86	3,300	37,600	99,092	3,288.0	3,106.0	461.1	10.8	132.5	100	127.8	28,846
	1986-87	3,335	36,836	99,877	3,620.0	3,445.0	488.7	12.1	138.4	100	151.1	30,587
	1987-88	3,381	35,940	103,035	3,871.0	3,677.0	505.1	13.3	144.2	100	167.8	32,747
SOUTH DAKOTA	1977-78	687	12,046	18,208	449.7	409.1	41.7	0.0	8.4	114	11.6	3,114
	1979-80	689	11,844	18,391	523.1	439.1	49.9	0.0	9.6	114	13.0	4,100
	1980-81	689	11,844	20,570	566.3	475.4	50.5	0.0	10.8	114	15.6	4,628
	1981-82	690	11,177	21,588	592.9	523.3	57.2	0.0	12.5	114	17.7	4,722
	1982-83	686	10,550	21,581	609.0	566.0	56.6	0.0	11.9	114	19.4	5,555
	1983-84	697	9,904	20,340	673.5	611.4	53.5	0.0	11.9	114	20.6	5,715
	1984-85	700	9,304	19,334	719.6	614.3	55.7	0.0	13.4	114	20.2	6,163
	1985-86	706	8,949	18,151	810.0	663.0	61.5	0.0	14.2	114	20.1	7,000
	1986-87	708	8,382	17,801	819.0	711.0	61.8	0.0	15.5	114	20.7	7,114
	1987-88	708	8,597	17,745	853.0	778.0	64.2	0.0	16.2	114	20.1	7,597
TENNESSEE	1977-78	4,329	54,290	116,987	2,584.7	2,078.2	252.6	0.0	48.2	108	67.5	19,898
	1979-80	4,462	52,603	124,022	3,019.3	2,538.4	288.0	0.0	58.3	108	76.1	25,024
	1980-81	4,533	55,045	123,796	3,177.6	2,758.5	325.7	0.0	62.2	108	90.8	28,007
	1981-82	4,595	56,023	121,408	3,448.5	2,902.6	350.9	0.0	64.1	108	109.1	30,693
	1982-83	4,612	56,647	123,790	3,748.0	3,262.0	369.5	0.0	69.1	108	123.9	34,286
	1983-84	4,653	51,904	122,405	4,001.0	3,421.3	385.8	0.0	73.5	108	120.5	36,589
	1984-85	4,685	54,048	121,932	4,422.4	3,625.1	494.0	0.0	89.7	108	129.7	39,267
	1985-86	4,717	48,463	118,780	5,009.0	3,976.0	547.1	0.0	97.7	108	140.8	43,039
	1986-87	4,767	49,421	118,487	5,584.0	4,573.0	614.2	0.0	109.6	108	149.8	45,950
	1987-88	4,800	50,131	121,600	6,067.0	4,988.0	633.7	0.0	117.6	108	160.4	50,392
TEXAS	1977-78	12,903	170,774	456,600	10,766.9	7,258.6	1,039.9	45.5	346.6	100	163.6	67,919
	1979-80	13,498	175,772	466,900	12,931.0	8,303.5	1,302.6	55.5	421.1	100	214.0	86,730
	1980-81	13,887	178,749	483,100	14,045.4	9,045.2	1,451.7	67.2	438.2	100	231.1	99,898
	1981-82	14,321	179,015	493,400	16,723.5	10,858.7	1,887.8	79.6	570.9	100	244.3	114,019
	1982-83	14,766	179,499	518,400	20,081.0	12,969.0	2,016.5	86.4	641.1	100	260.0	132,900
	1983-84	15,279	176,247	527,346	22,189.3	14,560.7	2,218.9	94.5	668.5	100	275.0	146,941
	1984-85	15,724	168,880	525,249	22,860.1	15,335.7	2,299.6	110.1	703.3	100	283.0	157,145
	1985-86	15,989	166,590	524,409	24,868.0	16,734.0	2,131.2	142.0	655.3	100	402.0	172,959
	1986-87	16,385	161,097	526,592	25,583.0	19,479.0	1,914.7	151.9	599.3	100	462.0	189,220
	1987-88	16,689	168,430	549,191	26,308.0	20,233.0	2,170.9	178.4	675.5	100	463.0	194,472

TABLE 5

THE BASIC DATA
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		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
UTAH	1977-78	1,272	19,949	46,400	814.4	727.7	118.6	0.0	14.0	107	26.3	5,811
	1979-80	1,364	20,274	47,061	1,001.8	914.0	138.8	0.0	16.6	107	30.4	7,594
	1980-81	1,416	20,282	50,269	1,064.8	1,057.8	155.6	0.0	18.6	107	36.1	8,649
	1981-82	1,472	20,120	51,757	1,195.0	1,208.9	173.8	0.0	21.6	107	40.4	9,735
	1982-83	1,518	19,667	54,326	1,351.0	1,310.0	192.2	0.0	23.9	107	45.2	10,850
	1983-84	1,563	19,443	55,532	1,503.7	1,456.7	199.0	0.0	24.2	107	48.5	11,564
	1984-85	1,619	19,618	54,551	1,562.4	1,533.1	235.8	0.0	27.4	107	50.6	12,490
	1985-86	1,652	19,905	54,233	1,776.0	1,835.0	244.4	0.0	29.4	107	54.6	13,844
	1986-87	1,645	20,073	55,647	1,869.0	2,036.0	244.4	0.0	29.2	107	59.9	14,518
	1987-88	1,664	22,205	56,165	2,004.0	2,115.0	257.2	0.0	30.6	107	62.1	15,768
VERMONT	1977-78	485	7,687	13,804	324.5	353.2	21.1	0.2	5.5	116	24.3	2,269
	1979-80	498	7,918	13,656	361.4	374.5	24.7	0.2	6.8	116	29.9	2,838
	1980-81	506	7,925	14,120	374.5	410.0	26.5	0.2	6.9	116	33.6	3,165
	1981-82	512	7,796	14,170	411.2	428.3	29.8	0.2	8.1	116	37.4	3,490
	1982-83	516	7,345	13,984	446.0	469.0	32.4	0.2	9.2	116	42.2	3,975
	1983-84	518	7,434	14,288	511.0	523.8	35.1	0.3	9.6	116	47.2	4,259
	1984-85	525	7,200	14,275	578.8	551.4	37.0	0.3	10.1	116	50.6	4,525
	1985-86	530	6,906	14,552	670.0	620.0	38.6	0.3	10.4	116	58.1	4,942
	1986-87	535	6,795	14,596	732.0	679.0	40.0	0.3	11.7	116	68.6	5,355
	1987-88	541	5,968	14,816	788.0	732.0	42.5	0.0	12.6	116	73.0	6,174
VIRGINIA	1977-78	5,133	72,089	168,113	3,397.0	3,065.5	324.7	0.0	60.9	104	104.9	27,380
	1979-80	5,284	71,719	175,197	4,011.6	3,474.0	433.2	0.0	81.3	104	111.5	33,945
	1980-81	5,325	72,354	181,432	4,276.7	3,778.3	499.6	0.0	93.7	104	135.3	37,896
	1981-82	5,362	71,823	185,937	4,818.1	4,256.0	529.4	0.0	99.3	104	156.0	42,381
	1982-83	5,430	72,556	183,630	5,262.0	4,709.0	572.3	3.4	107.4	104	184.4	47,898
	1983-84	5,479	70,161	182,342	5,700.2	5,118.0	600.5	5.4	112.3	104	205.9	52,343
	1984-85	5,550	66,568	179,638	6,238.0	5,566.6	679.2	6.4	126.3	104	230.3	57,199
	1985-86	5,636	65,250	179,049	7,093.0	6,275.0	730.5	7.4	144.6	104	246.9	63,879
	1986-87	5,702	63,113	184,121	7,853.0	6,791.0	837.6	8.1	169.1	104	285.2	70,110
	1987-88	5,795	65,677	190,978	8,531.0	7,396.0	879.0	7.9	187.2	104	299.4	76,128
WASHINGTON	1977-78	3,691	53,297	152,272	2,655.1	2,629.6	380.3	0.0	42.2	96	89.2	21,922
	1979-80	3,886	53,537	163,866	3,270.9	3,117.0	456.9	0.0	51.4	96	103.5	28,313
	1980-81	4,013	52,928	168,150	3,595.5	3,463.0	451.8	0.0	48.6	96	107.2	32,308
	1981-82	4,148	52,504	151,683	4,041.3	3,788.0	443.1	0.0	49.6	96	111.9	36,279
	1982-83	4,217	52,595	150,375	4,304.0	3,962.0	443.7	0.0	53.4	96	111.0	40,532
	1983-84	4,283	49,446	150,569	4,823.5	4,475.1	543.8	0.0	57.2	96	131.7	43,271
	1984-85	4,300	47,427	150,690	5,093.6	5,305.6	558.4	0.0	63.3	96	133.6	45,732
	1985-86	4,349	48,735	150,478	5,701.0	5,728.0	588.9	0.0	64.4	96	144.9	48,931
	1986-87	4,408	48,406	150,397	6,264.0	5,946.0	624.2	0.0	66.8	96	144.9	54,187
	1987-88	4,463	50,499	150,686	6,703.0	6,664.0	672.6	0.0	68.4	96	155.9	59,309

TABLE 5

THE BASIC DATA
HISTORICAL

TABLE 5		A	B	C	D	E	Fa	Fb	Fc	G	H	I
THE BASIC DATA HISTORICAL		Resident Population July* (000)	High School Graduates Spring*	Annual FTE Public Enrollment	Tax Capacity CY* (000,000)	Tax Revenues CY* (000,000)	State Total Approp. (000,000)	Local Total Approp. (000,000)	State Res-Ag-Med Approp. (000,000)	System Support Index SSI	Estimate Tuition Revenue (000,000)	Personal Disposable Income CY* (000,000)
WEST VIRGINIA	1977-78	1,877	25,577	54,133	1,215.2	1,063.6	121.9	0.0	33.7	107	21.6	8,691
	1979-80	1,970	24,750	53,331	1,441.8	1,102.9	145.3	0.0	40.2	107	24.7	10,609
	1980-81	1,339	24,319	55,468	1,551.7	1,275.3	152.7	0.0	42.2	107	27.3	11,879
	1981-82	1,950	24,376	56,448	1,736.7	1,425.3	169.7	0.0	46.9	107	32.0	12,983
	1982-83	1,952	24,300	56,425	1,808.0	1,503.0	162.9	0.0	45.6	107	43.8	14,127
	1983-84	1,957	24,352	56,136	2,001.8	1,720.8	171.0	0.0	47.2	107	54.2	15,201
	1984-85	1,965	23,309	53,784	2,012.4	1,765.1	192.8	0.0	55.3	197	57.0	15,589
	1985-86	1,952	22,873	51,947	2,201.0	1,999.0	207.7	0.0	58.2	107	56.9	16,541
	1986-87	1,937	22,546	52,906	2,102.0	2,156.0	207.5	0.0	56.5	107	57.3	16,964
1987-88	1,917	23,185	53,271	2,138.0	2,158.0	214.8	0.0	61.2	107	60.7	17,673	
WISCONSIN	1977-78	4,585	77,871	170,904	3,199.3	3,643.7	395.5	32.0	45.3	101	133.5	24,027
	1979-80	4,631	78,136	174,163	3,745.2	4,475.1	463.3	43.8	53.8	101	161.7	29,767
	1980-81	4,666	76,250	184,388	4,023.2	4,755.1	505.3	49.1	58.8	101	188.3	34,036
	1981-82	4,728	74,734	191,396	4,239.0	4,931.8	525.4	57.0	61.7	101	195.0	37,106
	1982-83	4,742	74,246	194,386	4,438.0	5,337.0	543.7	64.0	64.4	101	203.2	40,391
	1983-84	4,758	71,037	194,783	4,575.6	5,850.8	589.6	90.9	75.3	101	215.0	42,961
	1984-85	4,751	68,541	190,722	4,869.7	6,685.2	611.5	90.5	78.8	101	237.2	45,881
	1985-86	4,766	65,165	190,992	5,436.0	7,340.0	649.1	101.9	83.6	101	259.6	50,938
	1986-87	4,776	64,522	190,722	5,952.0	7,591.0	661.0	107.4	87.6	101	294.0	54,061
1987-88	4,783	62,877	189,035	6,330.0	8,170.0	699.6	108.8	90.8	101	330.8	57,776	
WYOMING	1977-78	395	5,832	14,253	499.2	330.2	42.9	5.2	5.9	98	7.9	2,291
	1979-80	431	6,151	14,048	537.8	473.8	51.7	9.2	7.5	98	8.7	3,177
	1980-81	452	6,089	14,528	678.3	562.1	70.5	11.2	10.1	98	10.2	3,745
	1981-82	475	6,204	15,489	880.5	654.7	82.6	13.4	11.8	98	11.5	4,409
	1982-83	492	6,318	16,592	1,095.0	794.0	97.2	16.7	14.0	98	13.7	4,946
	1983-84	508	6,156	18,760	1,137.3	1,190.9	99.2	18.6	14.5	98	14.9	5,245
	1984-85	514	5,764	21,384	1,102.5	1,250.2	100.1	26.6	13.6	98	13.4	5,224
	1985-86	511	5,687	17,676	1,166.0	1,280.0	106.8	24.8	13.8	98	12.2	5,248
	1986-87	510	5,587	16,994	1,212.0	1,308.0	116.5	12.5	13.0	98	13.3	5,704
1987-88	507	5,933	18,669	1,206.0	1,326.0	117.2	11.6	12.4	98	14.5	5,375	
UNITED STATES	1977-78	217,561	3,108,615	6,762,569	156,504.2	156,504.2	14,752.0	1,519.7	2,631.6	100	2,571.2	1,189,609
	1979-80	222,093	3,093,197	6,847,362	183,277.9	183,277.9	18,291.1	1,216.7	3,286.5	100	4,233.7	1,468,376
	1980-81	224,569	3,062,681	7,124,955	194,621.8	194,621.8	20,073.5	1,374.3	3,604.0	100	4,824.9	1,642,510
	1981-82	227,160	3,025,020	7,248,534	215,524.1	215,524.1	21,991.1	1,532.7	4,014.7	100	5,451.1	1,820,821
	1982-83	229,311	2,996,684	7,284,063	236,055.0	236,055.0	22,960.5	1,614.6	4,255.0	100	6,115.2	2,033,293
	1983-84	231,529	2,901,156	7,211,619	257,494.3	257,494.5	24,632.4	1,734.6	4,536.8	100	6,810.2	2,172,840
	1984-85	233,980	2,786,980	7,046,508	275,149.2	275,149.2	27,730.1	1,891.1	5,028.4	100	7,268.6	2,330,992
	1985-86	236,161	2,693,315	7,006,618	308,084.0	308,084.0	29,391.0	2,110.7	5,395.7	100	7,812.9	2,586,214
	1986-87	238,737	2,640,095	7,114,416	336,159.0	336,159.0	31,126.8	2,257.8	5,615.2	100	8,370.3	2,825,213
1987-88	241,097	2,695,640	7,189,380	358,445.0	358,445.0	32,743.1	2,405.2	6,009.7	100	8,986.3	3,017,587	

* See time relationship of data on
page 34.

APPENDICES

APPENDIX A: ACIR REPRESENTATIVE TAX SYSTEM TABLES

The Representative Tax System—1985

State	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$1,056.85	75.1 / 49	\$4,250	\$3,713	\$923.52	87.4 / 38
Alaska		3,648.29	259.1 / 1	1,901	2,440	4,682.65	128.4 / 3
Arizona		1,392.75	98.9 / 21	4,439	4,281	1,343.32	96.5 / 23
Arkansas		1,038.81	73.8 / 50	2,451	2,238	948.66	91.3 / 35
California		1,691.83	120.2 / 7	44,605	41,706	1,581.89	93.5 / 28
Colorado		1,662.90	118.1 / 8	5,373	4,544	1,406.38	84.6 / 43
Connecticut		1,782.92	126.6 / 4	5,659	5,598	1,763.61	98.9 / 21
Delaware		1,733.07	123.1 / 5	1,078	858	1,379.24	79.6 / 47
Washington, DC		1,725.23	122.5 / 6	1,080	1,487	2,375.95	137.7 / 2
Florida		1,452.46	103.2 / 16	16,509	12,535	1,102.88	75.9 / 49
Georgia		1,271.68	90.3 / 34	7,600	6,835	1,143.73	89.9 / 37
Hawaii		1,653.35	117.4 / 9	1,743	1,724	1,635.39	98.9 / 22
Idaho		1,099.75	78.1 / 46	1,105	998	992.78	90.3 / 36
Illinois		1,355.91	96.3 / 27	15,640	16,640	1,442.56	106.4 / 12
Indiana		1,224.26	86.9 / 39	6,732	6,434	1,170.10	95.6 / 25
Iowa		1,185.84	84.2 / 41	3,420	3,825	1,326.20	111.8 / 8
Kansas		1,388.57	98.6 / 23	3,402	3,264	1,332.37	96.0 / 24
Kentucky		1,101.28	78.2 / 45	4,103	3,552	953.34	86.6 / 40
Louisiana		1,361.67	96.7 / 26	6,102	5,650	1,260.82	92.6 / 33
Maine		1,256.31	89.2 / 36	1,462	1,521	1,306.47	104.0 / 15
Maryland		1,470.72	104.5 / 15	6,459	6,516	1,483.50	100.9 / 20
Massachusetts		1,587.38	112.7 / 11	9,242	9,821	1,686.96	106.3 / 13
Michigan		1,325.45	94.1 / 29	12,046	14,504	1,595.91	120.4 / 5
Minnesota		1,426.60	101.3 / 18	5,982	7,113	1,696.50	118.9 / 6
Mississippi		972.43	69.1 / 51	2,541	2,362	904.08	93.0 / 29
Missouri		1,273.89	90.5 / 32	6,406	5,372	1,068.16	83.9 / 45
Montana		1,272.56	90.4 / 33	1,051	1,120	1,356.29	106.6 / 11
Nebraska		1,317.64	93.6 / 30	2,116	1,966	1,224.14	92.9 / 30
Nevada		2,054.18	145.9 / 3	1,923	1,226	1,309.95	63.8 / 51
New Hampshire		1,577.73	112.0 / 12	1,575	1,018	1,020.42	64.7 / 50
New Jersey		1,646.30	116.9 / 10	12,449	13,024	1,722.24	104.6 / 14
New Mexico		1,392.14	98.9 / 22	2,019	1,739	1,199.46	86.2 / 42
New York		1,420.01	100.8 / 20	25,252	39,372	2,214.02	155.9 / 1
North Carolina		1,212.80	86.1 / 40	7,586	7,036	1,124.87	92.7 / 32
North Dakota		1,429.48	101.5 / 17	979	901	1,314.77	92.0 / 34
Ohio		1,277.34	90.7 / 31	13,724	14,075	1,310.02	102.6 / 17
Oklahoma		1,478.27	105.0 / 14	4,880	4,119	1,247.88	84.4 / 44
Oregon		1,331.73	94.6 / 28	3,578	3,629	1,350.47	101.4 / 19
Pennsylvania		1,258.02	89.3 / 35	14,911	15,276	1,288.79	102.4 / 18
Rhode Island		1,236.31	87.8 / 38	1,197	1,413	1,459.26	118.0 / 7
South Carolina		1,081.68	76.8 / 48	3,620	3,445	1,029.19	95.1 / 26
South Dakota		1,156.96	82.2 / 43	819	711	1,004.38	86.8 / 39
Tennessee		1,172.71	83.3 / 42	5,584	4,573	960.22	81.9 / 46
Texas		1,562.83	111.0 / 13	25,583	19,479	1,189.91	76.1 / 48
Utah		1,136.45	80.7 / 44	1,869	2,036	1,237.61	108.9 / 9
Vermont		1,368.08	97.2 / 25	732	679	1,270.08	92.8 / 31
Virginia		1,376.19	97.7 / 24	7,853	6,791	1,190.10	86.5 / 41
Washington		1,420.82	100.9 / 19	6,264	5,946	1,348.62	94.9 / 27
West Virginia		1,085.74	77.1 / 47	2,102	2,156	1,113.57	102.6 / 16
Wisconsin		1,246.40	88.5 / 37	5,952	7,591	1,589.69	127.5 / 4
Wyoming		2,380.33	169.1 / 2	1,212	1,308	2,569.71	108.0 / 10
U.S. Total		\$1,408.06	100.0	\$336,159	\$336,159	\$1,408.06	100.0

NOTE: All per capita amounts are in dollars; total amounts are in millions of dollars.

*No combined tax base can be reported; see tables for particular taxes.

Source: ACIR staff estimates.

General Sales and Gross Receipts Taxes—1985

State	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$14,177	\$249.86	70.9 / 50	\$1,005	\$1,188	\$295.57	118.3 / 14
Alaska	3,640	495.09	140.4 / 2	258	52	99.16	20.0 / 47
Arizona	15,092	335.58	95.2 / 27	1,069	1,628	510.97	152.3 / 3
Arkansas	9,031	271.31	77.0 / 47	640	762	322.97	119.0 / 13
California	151,314	406.72	115.4 / 10	10,723	12,151	460.86	113.3 / 16
Colorado	18,551	406.89	115.4 / 9	1,315	1,397	432.30	106.2 / 18
Connecticut	18,115	404.45	114.7 / 11	1,284	1,539	484.73	119.8 / 12
Delaware	3,521	401.11	113.8 / 12	249	0	0.00	0.0 / Z
Washington, DC	3,440	389.38	110.5 / 15	244	332	529.93	136.1 / 9
Florida	65,630	409.20	116.1 / 8	4,651	4,672	411.09	100.5 / 22
Georgia	28,769	341.15	96.8 / 22	2,039	1,991	333.18	97.7 / 24
Hawaii	6,707	450.93	127.9 / 3	475	684	648.61	143.8 / 7
Idaho	3,772	266.01	75.5 / 49	267	239	237.36	89.2 / 28
Illinois	54,035	331.97	94.2 / 32	3,829	4,219	365.76	110.2 / 17
Indiana	25,920	334.04	94.8 / 29	1,837	2,113	384.24	115.0 / 15
Iowa	12,171	299.07	84.8 / 43	863	758	262.75	87.9 / 29
Kansas	11,504	332.76	94.4 / 31	815	668	272.67	81.9 / 35
Kentucky	14,376	273.42	77.6 / 46	1,019	820	220.20	80.5 / 38
Louisiana	18,958	299.82	85.0 / 42	1,343	2,203	491.65	164.0 / 2
Maine	5,710	347.61	98.6 / 21	405	354	304.10	87.5 / 31
Maryland	24,053	388.10	110.1 / 16	1,705	1,098	250.10	64.4 / 42
Massachusetts	35,398	430.87	122.2 / 5	2,509	1,438	246.99	57.3 / 44
Michigan	43,111	336.18	95.4 / 26	3,055	2,542	279.72	83.2 / 33
Minnesota	23,161	391.45	111.0 / 14	1,641	1,358	323.93	82.8 / 34
Mississippi	8,993	243.89	69.2 / 51	637	932	356.86	146.3 / 6
Missouri	25,791	363.44	103.1 / 18	1,828	1,864	370.65	102.0 / 20
Montana	3,750	321.77	91.3 / 38	266	0	0.00	0.0 / Z
Nebraska	7,595	335.13	95.1 / 28	538	397	247.35	73.8 / 40
Nevada	11,843	896.69	254.4 / 1	839	463	494.92	55.2 / 45
New Hampshire	6,296	447.08	126.8 / 4	446	0	0.00	0.0 / Z
New Jersey	42,604	399.26	113.3 / 13	3,019	2,261	298.97	74.9 / 39
New Mexico	6,669	325.92	92.5 / 35	473	719	495.93	152.2 / 4
New York	84,925	338.43	96.0 / 25	6,018	7,963	447.81	132.3 / 10
North Carolina	27,850	315.53	89.5 / 40	1,974	1,599	255.59	81.0 / 36
North Dakota	3,730	385.92	109.5 / 17	264	187	273.66	70.9 / 41
Ohio	49,696	327.79	93.0 / 34	3,522	3,165	294.61	89.9 / 27
Oklahoma	15,833	339.91	96.4 / 23	1,122	1,083	328.03	96.5 / 26
Oregon	12,867	339.36	96.3 / 24	912	0	0.00	0.0 / Z
Pennsylvania	52,827	315.84	89.6 / 39	3,744	3,019	254.73	80.7 / 37
Rhode Island	4,554	333.42	94.6 / 30	323	274	283.30	85.0 / 32
South Carolina	13,939	295.14	83.7 / 44	988	1,011	302.00	102.3 / 19
South Dakota	3,241	324.44	92.0 / 36	230	229	323.10	99.6 / 23
Tennessee	22,135	329.41	93.4 / 33	1,569	2,249	472.38	143.4 / 8
Texas	83,156	359.99	102.1 / 19	5,893	5,157	315.03	87.5 / 30
Utah	6,409	276.09	78.3 / 45	454	676	411.22	148.9 / 5
Vermont	3,105	411.30	116.7 / 7	220	88	164.39	40.0 / 46
Virginia	28,067	348.58	98.9 / 20	1,989	1,246	218.39	62.7 / 43
Washington	20,062	322.47	91.5 / 37	1,422	3,034	688.11	213.4 / 1
West Virginia	7,373	269.87	76.6 / 48	522	663	342.52	126.9 / 11
Wisconsin	21,073	312.74	88.7 / 41	1,493	1,454	304.40	97.3 / 25
Wyoming	3,044	423.87	120.2 / 6	216	219	430.36	101.5 / 21
U.S. Total	\$1,187,582	\$352.52	100.0	\$84,160	\$84,160	\$352.52	100.0

NOTE: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 7.1%.

*Tax base is retail sales in millions of dollars.

Z = Zero revenue reported.

Source: ACIR staff estimates.

Total Selective Sales Taxes—1985

State	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$154.60	98.6 / 29	\$622	\$829	\$206.17	133.4 / 6
Alaska		172.88	110.3 / 5	90	74	142.83	82.6 / 40
Arizona		156.73	100.0 / 23	499	489	153.48	97.9 / 25
Arkansas		151.49	96.6 / 37	357	344	145.92	96.3 / 27
California		165.24	105.4 / 11	4,357	3,234	122.67	74.2 / 45
Colorado		152.67	97.4 / 33	493	368	113.86	74.6 / 44
Connecticut		168.25	107.3 / 8	534	788	248.39	147.6 / 3
Delaware		193.69	123.6 / 3	120	100	160.12	82.7 / 39
Washington, DC		161.54	103.1 / 15	101	118	188.04	116.4 / 10
Florida		165.92	105.9 / 10	1,886	2,496	219.57	132.3 / 7
Georgia		163.46	104.3 / 12	977	828	138.50	84.7 / 37
Hawaii		118.27	75.5 / 51	125	211	199.87	169.0 / 2
Idaho		139.06	88.7 / 48	140	128	126.90	91.3 / 32
Illinois		156.46	99.8 / 24	1,805	2,224	192.79	123.2 / 8
Indiana		159.36	101.7 / 18	876	520	94.56	59.3 / 50
Iowa		151.51	96.7 / 36	437	323	112.14	74.0 / 47
Kansas		162.80	103.9 / 13	399	369	150.80	92.6 / 30
Kentucky		158.85	101.3 / 19	592	439	117.90	74.2 / 46
Louisiana		166.94	106.5 / 9	748	781	174.37	104.5 / 21
Maine		150.11	95.8 / 38	175	197	169.09	112.6 / 11
Maryland		149.99	95.7 / 40	659	644	146.63	97.8 / 26
Massachusetts		155.90	99.5 / 26	908	753	129.31	82.9 / 38
Michigan		160.14	102.2 / 16	1,455	1,041	114.59	71.6 / 49
Minnesota		147.81	94.3 / 42	620	652	155.38	105.1 / 20
Mississippi		142.86	91.1 / 44	373	285	109.20	76.4 / 43
Missouri		153.19	97.7 / 31	770	671	133.35	87.0 / 35
Montana		154.96	98.9 / 28	128	138	167.65	108.2 / 16
Nebraska		158.81	101.3 / 20	255	234	145.58	91.7 / 31
Nevada		222.62	142.0 / 1	208	418	446.26	200.5 / 1
New Hampshire		184.87	117.9 / 4	185	146	145.84	78.9 / 42
New Jersey		169.00	107.8 / 7	1,278	1,830	242.01	143.2 / 5
New Mexico		156.75	100.0 / 22	227	198	136.85	87.3 / 34
New York		148.91	95.0 / 41	2,648	2,852	160.35	107.7 / 18
North Carolina		154.36	98.5 / 30	966	986	157.62	102.1 / 22
North Dakota		158.80	101.3 / 21	109	102	149.11	93.9 / 29
Ohio		150.02	95.7 / 39	1,612	1,748	162.73	108.5 / 15
Oklahoma		162.63	103.8 / 14	537	472	143.11	88.0 / 33
Oregon		151.74	96.8 / 35	408	298	110.99	73.1 / 48
Pennsylvania		140.80	89.8 / 46	1,669	1,784	150.52	106.9 / 19
Rhode Island		151.95	96.9 / 34	147	176	182.07	119.8 / 9
South Carolina		153.17	97.7 / 32	513	482	144.14	94.1 / 28
South Dakota		155.95	99.5 / 25	110	94	132.73	85.1 / 36
Tennessee		159.39	101.7 / 17	759	627	131.56	82.5 / 41
Texas		170.20	108.6 / 6	2,786	2,753	168.16	98.8 / 24
Utah		123.78	79.0 / 50	204	205	124.50	100.6 / 23
Vermont		154.98	98.9 / 27	83	92	172.37	111.2 / 12
Virginia		142.57	91.0 / 45	813	902	158.06	110.9 / 13
Washington		140.61	89.7 / 47	620	897	203.35	144.6 / 4
West Virginia		131.78	84.1 / 49	255	276	142.53	108.2 / 17
Wisconsin		143.11	91.3 / 43	683	749	156.84	109.6 / 14
Wyoming		197.55	126.0 / 2	101	56	110.03	55.7 / 51
U.S. Total		\$156.75	100.0	\$37,421	\$37,421	\$156.74	100.0

NOTE: All per capita amounts are in dollars; total amounts are in millions of dollars.

*No combined tax base can be reported; see tables for particular selective sales taxes.

Source: ACIR staff estimates.

All License Taxes—1985

State	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$52.45	106.4 / 22	\$211	\$169	\$42.06	80.2 / 31
Alaska		61.21	124.2 / 9	32	29	55.24	90.2 / 24
Arizona		52.34	106.2 / 23	167	170	53.49	102.2 / 19
Arkansas		46.93	95.2 / 37	111	93	39.27	83.7 / 28
California		47.14	95.6 / 36	1,243	697	26.45	56.1 / 47
Colorado		63.14	128.1 / 6	204	125	38.60	61.1 / 44
Connecticut		47.43	96.2 / 35	151	135	42.66	89.9 / 25
Delaware		54.55	110.6 / 20	34	158	254.02	465.7 / 1
Washington, DC		34.12	69.2 / 51	21	24	37.55	110.1 / 15
Florida		59.81	121.3 / 13	680	406	35.69	59.7 / 45
Georgia		51.02	103.5 / 28	305	105	17.58	34.4 / 51
Hawaii		42.84	86.9 / 46	45	30	28.45	66.4 / 40
Idaho		65.49	132.8 / 5	66	49	48.33	73.8 / 36
Illinois		45.31	91.9 / 42	523	734	63.63	140.4 / 6
Indiana		48.55	98.5 / 31	267	136	24.75	51.0 / 50
Iowa		61.91	125.6 / 7	179	181	62.90	101.6 / 20
Kansas		60.08	121.9 / 11	147	101	41.34	68.8 / 39
Kentucky		47.77	96.9 / 34	178	142	38.21	80.0 / 34
Louisiana		51.92	105.3 / 25	233	282	62.84	121.0 / 9
Maine		51.98	105.4 / 24	61	59	50.36	96.9 / 21
Maryland		47.94	97.2 / 33	211	112	25.49	53.2 / 48
Massachusetts		42.75	86.7 / 47	249	162	27.84	65.1 / 42
Michigan		48.83	99.0 / 30	444	365	40.16	82.2 / 30
Minnesota		55.70	113.0 / 18	234	271	64.70	116.2 / 11
Mississippi		43.60	88.4 / 45	114	131	50.17	115.1 / 12
Missouri		51.18	103.8 / 26	257	238	47.40	92.6 / 23
Montana		68.04	138.0 / 3	56	61	73.76	108.4 / 17
Nebraska		58.72	119.1 / 14	94	76	47.05	80.1 / 33
Nevada		57.35	116.3 / 16	54	46	49.38	86.1 / 27
New Hampshire		59.87	121.4 / 12	60	50	49.80	83.2 / 29
New Jersey		46.43	94.2 / 39	351	454	60.10	129.4 / 8
New Mexico		56.75	115.1 / 17	82	59	40.72	71.8 / 37
New York		40.86	82.9 / 49	727	644	36.20	88.6 / 26
North Carolina		46.52	94.4 / 38	291	320	51.08	109.8 / 16
North Dakota		70.46	142.9 / 2	48	39	56.47	80.1 / 32
Ohio		45.60	92.5 / 40	490	690	64.23	140.9 / 5
Oklahoma		61.52	124.8 / 8	203	241	72.91	118.5 / 10
Oregon		58.42	118.5 / 15	157	175	65.18	111.6 / 14
Pennsylvania		40.42	82.0 / 50	479	895	75.50	186.8 / 3
Rhode Island		45.16	91.6 / 43	44	27	27.87	61.7 / 43
South Carolina		44.09	89.4 / 44	148	75	22.50	51.0 / 49
South Dakota		67.17	136.2 / 4	48	32	44.56	66.3 / 41
Tennessee		48.13	97.6 / 32	229	301	63.14	131.2 / 7
Texas		52.62	106.7 / 21	861	1620	98.94	188.0 / 2
Utah		51.13	103.7 / 27	84	49	29.61	57.9 / 46
Vermont		60.67	123.1 / 10	32	34	63.79	105.1 / 18
Virginia		45.32	91.9 / 41	259	290	50.75	112.0 / 13
Washington		55.37	112.3 / 19	244	184	41.72	75.4 / 35
West Virginia		42.51	86.2 / 48	82	78	40.20	94.6 / 22
Wisconsin		51.02	103.5 / 29	244	170	35.65	69.9 / 38
Wyoming		78.70	159.6 / 1	40	59	115.19	146.4 / 4
U.S. Total		\$49.30	100.0	\$11,770	\$11,770	\$49.30	100.0

NOTE: All per capita amounts are in dollars; total amounts are in millions of dollars.

*No combined tax base can be reported; see tables for particular licenses.

Source: ACIR staff estimates.

Personal Income Taxes — 1985

State	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	4,167	\$198.24	67.5 / 43	\$797	\$751	\$186.85	94.3 / 29
Alaska	1,219	447.53	152.4 / 2	233	1	2.43	0.5 / 45
Arizona	4,289	257.45	87.7 / 28	820	609	190.97	74.2 / 35
Arkansas	2,195	177.99	60.6 / 49	420	471	199.85	112.3 / 24
California	46,372	336.46	114.6 / 10	8,871	10,762	408.20	121.3 / 19
Colorado	5,122	303.26	103.3 / 16	980	908	280.91	92.6 / 30
Connecticut	7,585	457.14	155.7 / 1	1,451	292	91.88	20.1 / 42
Delaware	1,110	341.36	116.3 / 8	212	383	615.58	180.3 / 4
Washington, DC	1,389	424.57	144.6 / 3	266	418	666.95	157.1 / 7
Florida	18,081	304.30	103.6 / 15	3,459	0	0.00	0.0 / Z
Georgia	8,121	259.96	88.5 / 27	1,554	1,718	287.54	110.6 / 25
Hawaii	1,443	261.84	89.2 / 25	276	429	407.40	155.6 / 8
Idaho	945	179.89	61.3 / 47	181	258	256.95	142.8 / 10
Illinois	19,346	320.83	109.3 / 11	3,701	2,601	225.48	70.3 / 36
Indiana	7,058	245.54	83.6 / 30	1,350	1,369	248.96	101.4 / 28
Iowa	3,192	211.72	72.1 / 39	611	825	285.91	135.0 / 15
Kansas	3,430	267.80	91.2 / 24	656	603	246.31	92.0 / 31
Kentucky	3,816	195.90	66.7 / 44	730	980	263.10	134.3 / 16
Louisiana	5,113	218.28	74.3 / 37	978	527	117.54	53.8 / 39
Maine	1,313	215.78	73.5 / 38	251	297	255.35	118.3 / 21
Maryland	8,557	372.70	126.9 / 7	1,637	2,593	590.40	158.4 / 6
Massachusetts	11,604	381.29	129.9 / 5	2,220	3,159	542.59	142.3 / 11
Michigan	14,686	309.14	105.3 / 14	2,809	3,393	373.34	120.8 / 20
Minnesota	6,240	284.69	97.0 / 18	1,194	2,233	532.67	187.1 / 2
Mississippi	2,071	151.63	51.6 / 51	396	259	99.29	65.5 / 37
Missouri	7,221	274.69	93.6 / 21	1,381	1,206	239.72	87.3 / 33
Montana	811	187.89	64.0 / 46	155	181	219.20	116.7 / 22
Nebraska	1,971	234.79	80.0 / 33	377	319	198.54	84.6 / 34
Nevada	1,653	337.82	115.1 / 9	316	0	0.00	0.0 / Z
New Hampshire	1,665	319.17	108.7 / 12	319	24	24.53	7.7 / 43
New Jersey	16,291	412.11	140.4 / 4	3,116	1,937	256.15	62.2 / 38
New Mexico	1,576	207.90	70.8 / 41	301	85	58.61	28.2 / 41
New York	35,161	378.23	128.8 / 6	6,726	12,160	683.80	180.8 / 3
North Carolina	7,458	228.09	77.7 / 35	1,427	2,023	323.50	141.8 / 12
North Dakota	751	209.78	71.4 / 40	144	76	111.21	53.0 / 40
Ohio	15,209	270.79	92.2 / 23	2,909	3,965	369.08	136.3 / 13
Oklahoma	4,173	241.82	82.4 / 31	798	727	220.27	91.1 / 32
Oregon	3,369	239.88	81.7 / 32	645	1,311	487.80	203.4 / 1
Pennsylvania	17,027	274.80	93.6 / 20	3,257	4,011	338.39	123.1 / 18
Rhode Island	1,377	272.03	92.7 / 22	263	282	291.06	107.0 / 27
South Carolina	3,477	198.70	67.7 / 42	665	851	254.20	127.9 / 17
South Dakota	619	167.23	57.0 / 50	118	0	0.00	0.0 / Z
Tennessee	5,562	223.44	76.1 / 36	1,064	62	12.98	5.8 / 44
Texas	25,821	301.73	102.8 / 17	4,939	0	0.00	0.0 / Z
Utah	1,667	193.80	66.0 / 45	319	431	261.83	135.1 / 14
Vermont	655	234.11	79.7 / 34	125	145	271.31	115.9 / 23
Virginia	9,285	311.28	106.0 / 13	1,776	1,948	341.43	109.7 / 26
Washington	6,432	279.07	95.0 / 19	1,230	0	0.00	0.0 / Z
West Virginia	1,811	178.91	60.9 / 48	346	503	259.91	145.3 / 9
Wisconsin	6,235	249.79	85.1 / 29	1,193	2,009	420.76	168.4 / 5
Wyoming	694	260.65	88.8 / 26	133	0	0.00	0.0 / Z
U.S. Total	366,435	\$293.61	100.0	\$70,097	\$70,097	\$293.61	100.0

NOTE: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 19.1%.

*Tax base is federal income tax liability adjusted for deductibility in millions of dollars.

Z = Zero revenue reported.

Source: ACIR staff estimates.

Corporation Net Income Taxes—1985

State	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$2,671	\$63.85	80.2 / 43	\$257	\$212	\$52.79	82.7 / 24
Alaska	752	138.79	174.3 / 2	72	50	96.55	69.6 / 34
Arizona	1,996	60.22	75.6 / 48	192	202	63.48	105.4 / 14
Arkansas	1,543	62.89	79.0 / 44	148	130	55.21	87.8 / 21
California	23,019	83.93	105.4 / 13	2,213	3,658	138.75	165.3 / 6
Colorado	2,799	83.28	104.6 / 15	269	102	31.46	37.8 / 47
Connecticut	2,877	87.12	109.4 / 8	277	490	154.22	177.0 / 3
Delaware	704	108.80	136.6 / 3	68	77	123.89	113.9 / 11
Washington, DC	1,382	212.20	266.4 / 1	133	117	187.56	88.4 / 20
Florida	7,379	62.41	78.4 / 45	709	454	39.95	64.0 / 37
Georgia	4,907	78.93	99.1 / 22	472	418	69.99	88.7 / 19
Hawaii	911	83.04	104.3 / 17	88	49	46.22	55.7 / 39
Idaho	634	60.60	76.1 / 47	61	43	42.47	70.1 / 33
Illinois	9,980	83.16	104.4 / 16	959	706	61.21	73.6 / 31
Indiana	4,500	78.66	98.8 / 24	433	178	32.43	41.2 / 43
Iowa	1,937	64.55	81.1 / 40	186	154	53.54	82.9 / 23
Kansas	2,152	84.44	106.0 / 12	207	160	65.17	77.2 / 28
Kentucky	2,765	71.32	89.6 / 34	266	211	56.71	79.5 / 26
Louisiana	3,972	85.20	107.0 / 11	382	294	65.52	76.9 / 29
Maine	836	69.02	86.7 / 35	80	54	45.99	66.6 / 35
Maryland	3,405	74.53	93.6 / 30	327	246	56.04	75.2 / 30
Massachusetts	4,886	80.68	101.3 / 19	470	851	146.22	181.2 / 2
Michigan	8,402	88.88	111.6 / 6	808	1,392	153.15	172.3 / 4
Minnesota	3,642	83.49	104.8 / 14	350	383	91.41	109.5 / 12
Mississippi	1,556	57.24	71.9 / 50	150	106	40.75	71.2 / 32
Missouri	4,336	82.88	104.1 / 18	417	161	31.93	38.5 / 46
Montana	632	73.49	92.3 / 31	61	63	75.87	103.2 / 15
Nebraska	1,247	74.66	93.7 / 29	120	49	30.49	40.8 / 44
Nevada	742	76.25	95.7 / 27	71	0	0.00	0.0 / Z
New Hampshire	704	67.78	85.1 / 37	68	95	95.61	141.1 / 7
New Jersey	7,515	95.53	119.9 / 4	722	923	122.08	127.8 / 8
New Mexico	1,024	67.92	85.3 / 36	98	64	44.18	65.0 / 36
New York	15,918	86.04	108.0 / 9	1,530	3,274	184.10	214.0 / 1
North Carolina	5,065	77.85	97.7 / 25	487	490	78.38	100.7 / 17
North Dakota	518	72.67	91.2 / 32	50	84	123.28	169.6 / 5
Ohio	8,992	80.46	101.0 / 20	864	437	40.69	50.6 / 40
Oklahoma	2,753	80.16	100.6 / 21	265	105	31.66	39.5 / 45
Oregon	2,023	72.38	90.9 / 33	194	154	57.25	79.1 / 27
Pennsylvania	9,709	78.74	98.9 / 23	933	943	79.56	101.0 / 16
Rhode Island	643	63.90	80.2 / 42	62	71	72.83	114.0 / 10
South Carolina	2,243	64.43	80.9 / 41	216	200	59.69	92.6 / 18
South Dakota	413	56.07	70.4 / 51	40	40	23.92	42.7 / 42
Tennessee	3,306	66.75	83.8 / 39	318	200	54.43	81.5 / 25
Texas	14,845	87.17	109.5 / 7	1,427	0	0.00	0.0 / Z
Utah	1,159	67.71	85.0 / 38	111	52	31.73	46.9 / 41
Vermont	342	61.45	77.2 / 46	33	35	65.34	106.3 / 13
Virginia	5,107	86.03	108.0 / 10	491	288	50.43	58.6 / 38
Washington	3,523	76.82	96.5 / 26	339	0	0.00	0.0 / Z
West Virginia	1,212	60.16	75.5 / 49	116	99	51.02	84.8 / 22
Wisconsin	3,718	74.84	94.0 / 28	357	414	86.63	115.7 / 9
Wyoming	504	95.24	119.6 / 5	48	0	0.00	0.0 / Z
U.S. Total	\$197,801	\$79.64	100.0	\$19,014	\$19,014	\$79.64	100.0

NOTE: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 9.61%.

*Tax base is apportioned corporate profits in millions of dollars.

Z = Zero revenue reported.

Source: ACIR staff estimates.

Property Taxes: Residential and Farm—1985

State	RESIDENTIAL				FARM			
	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity
Alabama	\$40,790	\$161.27	61.0 / 45	\$648	\$8,844	\$14.04	76.1 / 29	\$56.5
Alaska	9,864	300.99	113.9 / 15	157	215	2.64	14.3 / 48	1.4
Arizona	73,661	367.45	139.0 / 6	1,171	9,938	19.91	107.9 / 24	63.5
Arkansas	19,753	133.12	50.4 / 50	314	13,584	36.77	199.2 / 10	86.7
California	731,255	440.94	166.8 / 2	11,625	56,613	13.71	74.3 / 31	361.5
Colorado	87,901	432.51	163.7 / 3	1,397	14,964	29.57	160.2 / 14	95.6
Connecticut	84,873	425.11	160.9 / 4	1,349	1,444	2.91	15.7 / 45	9.2
Delaware	14,514	370.96	140.4 / 5	231	1,067	10.95	59.3 / 36	6.8
Washington, DC	13,038	331.11	125.3 / 11	207	0	0.00	0.0 / B	0.0
Florida	221,450	309.75	117.2 / 13	3,521	19,851	11.15	60.4 / 35	126.8
Georgia	80,595	214.41	81.1 / 31	1,281	11,678	12.48	67.6 / 33	74.6
Hawaii	37,818	570.42	215.8 / 1	601	2,912	17.64	95.6 / 28	18.6
Idaho	12,886	203.83	77.1 / 33	205	11,010	69.95	379.0 / 7	70.3
Illinois	155,711	214.61	81.2 / 30	2,475	37,712	20.88	113.1 / 22	240.8
Indiana	55,988	161.86	61.2 / 44	890	20,648	23.98	129.9 / 18	131.8
Iowa	33,368	183.94	69.6 / 38	530	35,750	79.15	428.8 / 5	228.3
Kansas	27,126	176.02	66.6 / 41	431	22,368	58.30	315.8 / 8	142.8
Kentucky	33,095	141.21	53.4 / 49	526	13,137	22.51	122.0 / 20	83.9
Louisiana	53,920	191.30	72.4 / 36	857	12,685	18.08	97.9 / 26	81.0
Maine	21,692	296.27	112.1 / 18	345	1,301	7.14	38.7 / 41	8.3
Maryland	82,554	298.82	113.1 / 17	1,312	5,557	8.08	43.8 / 40	35.5
Massachusetts	120,838	329.97	124.9 / 12	1,921	1,613	1.77	9.6 / 49	10.3
Michigan	116,077	203.06	76.8 / 34	1,845	11,993	8.43	45.7 / 39	76.6
Minnesota	70,852	268.64	101.7 / 21	1,126	25,019	38.10	206.4 / 9	159.8
Mississippi	25,748	156.65	59.3 / 46	409	11,857	28.97	157.0 / 15	75.7
Missouri	51,602	163.13	61.7 / 43	820	20,297	25.77	139.6 / 16	129.6
Montana	7,559	145.49	55.1 / 48	120	13,520	104.52	566.2 / 2	86.3
Nebraska	22,477	222.51	84.2 / 28	357	20,957	83.32	451.4 / 4	133.8
Nevada	17,083	290.15	109.8 / 19	272	2,015	13.75	74.5 / 30	12.9
New Hampshire	22,260	354.60	134.2 / 8	354	766	4.90	26.6 / 44	4.9
New Jersey	158,207	332.61	125.9 / 10	2,515	3,349	2.83	15.3 / 46	21.4
New Mexico	17,298	189.66	71.8 / 37	275	7,335	32.30	175.0 / 13	46.8
New York	271,011	242.28	91.7 / 24	4,309	7,434	2.67	14.5 / 47	47.5
North Carolina	89,270	226.89	85.9 / 26	1,419	13,414	13.69	74.2 / 32	85.7
North Dakota	5,207	120.86	45.7 / 51	83	14,724	137.25	743.6 / 1	94.0
Ohio	146,669	217.03	82.1 / 29	2,332	17,791	10.57	57.3 / 37	113.6
Oklahoma	39,764	191.51	72.5 / 35	632	18,678	36.13	195.7 / 11	119.3
Oregon	50,786	300.48	113.7 / 16	807	10,422	24.77	134.2 / 17	66.5
Pennsylvania	170,816	229.11	86.7 / 25	2,716	13,137	7.08	38.3 / 42	83.9
Rhode Island	14,754	242.31	91.7 / 23	235	243	1.60	8.7 / 50	1.6
South Carolina	38,081	180.88	68.4 / 40	605	4,944	9.43	51.1 / 38	31.6
South Dakota	7,804	175.24	66.3 / 42	124	11,125	100.34	543.6 / 3	71.0
Tennessee	54,701	182.62	69.1 / 39	870	13,159	17.64	95.6 / 27	84.0
Texas	214,479	208.29	78.8 / 32	3,410	88,868	34.66	187.8 / 12	567.5
Utah	23,165	223.88	84.7 / 27	368	5,962	23.14	125.4 / 19	38.1
Vermont	10,359	307.84	116.5 / 14	165	1,627	19.42	105.2 / 25	10.4
Virginia	103,585	288.60	109.2 / 20	1,647	10,474	11.72	63.5 / 34	66.9
Washington	101,363	365.49	138.3 / 7	1,611	15,045	21.79	118.0 / 21	96.1
West Virginia	18,335	150.56	57.0 / 47	291	1,939	6.40	34.6 / 43	12.4
Wisconsin	75,907	252.72	95.6 / 22	1,207	14,992	20.05	108.6 / 23	95.7
Wyoming	10,727	335.04	126.8 / 9	171	6,160	77.28	418.6 / 6	39.3
U.S. Total	\$3,968,640	\$264.28	100.0	\$63,093	\$690,138	\$18.46	100.0	\$4,406.8

NOTE: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rates = 1.59% and 0.64%.

*Tax bases are the estimated market values of residential and farm properties in millions of dollars.

Source: ACIR staff estimates.

Property Taxes: Commercial/Industrial and Public Utilities—1985

State	COMMERCIAL/INDUSTRIAL				PUBLIC UTILITIES			
	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity
Alabama	\$26,369	\$82.40	71.4 / 41	\$331	\$14,015	\$49.99	135.4 / 10	\$201
Alaska	6,083	146.71	127.1 / 4	76	1,179	32.46	87.9 / 36	17
Arizona	22,058	86.96	75.3 / 35	277	9,521	42.85	116.1 / 17	137
Arkansas	15,328	81.64	70.7 / 43	193	7,928	48.21	130.6 / 13	114
California	275,571	131.33	113.7 / 9	3,462	50,470	27.46	74.4 / 44	724
Colorado	29,477	114.63	99.3 / 19	370	8,745	38.82	105.2 / 24	125
Connecticut	36,977	146.38	126.8 / 5	465	6,027	27.24	73.8 / 45	86
Delaware	9,358	189.03	163.7 / 1	118	1,617	37.29	101.0 / 27	23
Washington, DC	6,097	122.37	106.0 / 13	77	1,721	39.43	106.8 / 21	25
Florida	71,872	79.45	68.8 / 44	903	26,756	33.76	91.5 / 34	384
Georgia	49,677	164.45	90.5 / 24	624	15,619	37.49	101.6 / 26	224
Hawaii	6,449	76.88	66.6 / 47	81	1,509	20.53	55.6 / 50	22
Idaho	6,300	78.76	68.2 / 45	79	2,041	29.13	78.9 / 39	29
Illinois	116,054	126.41	109.5 / 10	1,458	29,951	37.24	100.9 / 28	430
Indiana	51,655	118.03	102.2 / 16	649	16,199	42.25	114.5 / 19	232
Iowa	19,221	83.74	72.5 / 39	242	7,917	39.37	106.7 / 22	114
Kansas	21,370	109.59	94.9 / 21	269	10,408	60.93	165.1 / 3	149
Kentucky	29,703	100.16	86.7 / 26	373	12,007	46.22	125.2 / 15	172
Louisiana	49,133	137.77	119.3 / 6	617	15,133	48.44	131.2 / 12	217
Maine	8,084	87.26	75.6 / 34	102	1,956	24.10	65.3 / 48	28
Maryland	31,332	89.63	77.6 / 32	394	9,390	30.66	83.1 / 38	135
Massachusetts	56,572	122.09	105.7 / 14	711	10,955	26.99	73.1 / 46	157
Michigan	86,963	120.23	104.1 / 15	1,093	22,348	35.27	95.6 / 31	321
Minnesota	39,125	117.24	101.5 / 18	492	9,025	30.87	83.6 / 37	129
Mississippi	15,770	75.83	65.7 / 48	198	6,712	36.85	99.8 / 30	96
Missouri	43,200	107.93	93.5 / 22	543	13,651	38.93	105.5 / 23	196
Montana	4,381	66.63	57.7 / 49	55	3,377	58.64	158.9 / 6	48
Nebraska	10,894	85.23	73.8 / 37	137	5,473	48.88	132.4 / 11	79
Nevada	6,186	83.04	71.9 / 40	78	3,432	52.60	142.5 / 8	49
New Hampshire	8,725	109.84	95.1 / 20	110	1,584	22.76	61.7 / 49	23
New Jersey	89,917	149.40	129.4 / 3	1,130	15,324	29.07	78.7 / 40	220
New Mexico	8,923	77.32	67.0 / 46	112	6,149	60.82	164.8 / 4	88
New York	189,491	133.89	116.0 / 7	2,381	34,069	27.48	74.5 / 43	489
North Carolina	53,537	107.54	93.1 / 23	673	14,907	34.18	92.6 / 33	214
North Dakota	3,584	65.74	56.9 / 50	45	2,864	59.96	162.5 / 5	41
Ohio	106,339	124.36	107.7 / 11	1,336	25,732	34.35	93.1 / 32	369
Oklahoma	32,481	123.63	107.1 / 12	408	12,690	55.14	149.4 / 7	182
Oregon	20,045	93.73	81.2 / 31	252	8,009	42.75	115.8 / 18	115
Pennsylvania	110,811	117.46	101.7 / 17	1,392	30,702	37.15	100.7 / 29	440
Rhode Island	7,711	100.09	86.7 / 27	97	1,026	15.20	41.2 / 51	15
South Carolina	22,982	86.27	74.7 / 36	289	10,341	44.32	120.1 / 16	148
South Dakota	3,538	62.79	54.4 / 51	44	1,854	37.57	101.8 / 25	27
Tennessee	36,192	95.49	82.7 / 30	455	13,724	41.34	112.0 / 20	197
Texas	196,654	150.94	130.7 / 2	2,471	52,928	46.37	125.6 / 14	759
Utah	11,090	84.71	73.4 / 38	139	3,321	28.96	78.5 / 41	48
Vermont	3,728	87.55	75.8 / 33	47	906	24.29	65.8 / 47	13
Virginia	44,749	98.54	85.3 / 29	562	11,357	28.55	77.3 / 42	163
Washington	35,031	99.83	86.5 / 28	440	15,832	51.50	139.5 / 9	227
West Virginia	12,650	82.10	71.1 / 42	159	10,564	78.26	212.0 / 2	152
Wisconsin	39,196	103.14	89.3 / 25	492	11,232	33.74	91.4 / 35	161
Wyoming	5,370	132.55	114.8 / 8	67	4,147	116.85	316.6 / 1	59
U.S. Total	\$2,193,999	\$115.47	100.0	\$27,567	\$614,345	\$36.91	100.0	\$8,812

NOTE: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rates = 1.26% and 1.43%.

*Tax bases are the net book values of commercial/industrial and public properties in millions of dollars.

Source: ACIR staff estimates.

Estate And Gift Taxes — 1985

State	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama	\$69.9	\$5.97	60.6 / 36	\$24	\$10	\$2.41	40.3 / 46
Alaska	4.0	2.65	26.9 / 51	1	1	0.99	37.5 / 49
Arizona	68.9	7.42	75.3 / 26	24	15	4.63	62.4 / 36
Arkansas	24.1	3.50	35.5 / 48	8	5	2.22	63.5 / 35
California	1,044.0	13.59	138.0 / 5	358	103	3.92	28.9 / 50
Colorado	74.0	7.86	79.8 / 20	25	14	4.34	55.2 / 40
Connecticut	153.8	16.63	168.8 / 3	53	123	38.79	232.2 / 7
Delaware	45.8	25.28	256.6 / 1	16	14	21.90	86.6 / 28
Washington, DC	19.2	10.52	106.8 / 10	7	24	38.93	370.1 / 2
Florida	449.7	13.58	137.8 / 6	154	101	8.91	65.6 / 33
Georgia	118.1	6.78	68.8 / 29	41	15	2.55	37.6 / 48
Hawaii	32.0	10.42	105.8 / 13	11	12	11.63	111.6 / 25
Idaho	9.4	3.20	32.4 / 50	3	2	1.89	59.2 / 38
Illinois	330.4	9.83	99.8 / 16	113	61	5.30	53.9 / 41
Indiana	87.4	5.46	55.4 / 41	30	44	8.07	147.9 / 16
Iowa	82.8	9.86	100.1 / 14	28	58	20.20	204.9 / 9
Kansas	55.7	7.80	79.2 / 21	19	30	12.18	156.1 / 14
Kentucky	64.4	5.93	60.2 / 38	22	51	13.68	230.6 / 8
Louisiana	79.6	6.10	61.9 / 34	27	34	7.62	124.9 / 21
Maine	22.7	6.68	67.8 / 30	8	12	9.98	149.3 / 15
Maryland	117.6	9.19	93.3 / 18	40	36	8.30	90.3 / 27
Massachusetts	252.5	14.89	151.1 / 4	87	154	26.38	177.2 / 11
Michigan	146.3	5.52	56.1 / 40	50	63	6.90	124.9 / 22
Minnesota	60.9	4.98	50.6 / 44	21	18	4.29	86.1 / 29
Mississippi	33.6	4.42	44.9 / 46	12	11	4.09	92.5 / 26
Missouri	153.4	10.47	106.3 / 12	53	21	4.25	40.6 / 45
Montana	15.6	6.47	65.7 / 32	5	8	9.27	143.2 / 19
Nebraska	36.3	7.76	78.8 / 22	12	5	3.10	40.0 / 47
Nevada	35.6	13.06	132.5 / 7	12	0	0.00	0.0 / Z
New Hampshire	19.2	6.59	66.9 / 31	7	12	11.91	180.7 / 10
New Jersey	217.1	9.85	100.0 / 15	75	194	25.71	260.9 / 6
New Mexico	26.2	6.21	63.0 / 33	9	4	2.70	43.4 / 44
New York	1,056.0	20.38	206.9 / 2	362	241	13.56	66.5 / 32
North Carolina	135.3	7.43	75.4 / 25	46	77	12.25	165.0 / 12
North Dakota	10.9	5.44	55.3 / 42	4	3	3.88	71.3 / 31
Ohio	227.6	7.27	73.8 / 27	78	34	3.21	44.1 / 43
Oklahoma	92.0	9.56	97.1 / 17	32	38	11.53	120.5 / 23
Oregon	59.1	7.56	76.7 / 23	20	29	10.82	143.2 / 18
Pennsylvania	258.5	7.49	76.0 / 24	89	278	23.42	312.8 / 4
Rhode Island	29.6	10.49	106.5 / 11	10	14	14.23	135.6 / 20
South Carolina	43.4	4.45	45.2 / 45	15	24	7.15	160.7 / 13
South Dakota	6.7	3.24	32.9 / 49	2	10	14.26	439.7 / 1
Tennessee	82.7	5.96	60.5 / 37	28	34	7.09	119.0 / 24
Texas	528.8	11.09	112.5 / 9	181	151	9.19	82.9 / 30
Utah	28.8	6.01	61.0 / 35	10	5	2.91	48.4 / 42
Vermont	8.8	5.67	57.6 / 39	3	2	3.17	55.9 / 39
Virginia	133.5	8.03	81.5 / 19	46	28	4.93	61.4 / 37
Washington	90.0	7.01	71.1 / 28	31	20	4.57	65.2 / 34
West Virginia	21.5	3.81	38.7 / 47	7	20	10.41	272.8 / 5
Wisconsin	69.6	5.00	50.8 / 43	24	80	16.85	336.6 / 3
Wyoming	19.1	12.89	130.8 / 8	7	9	18.48	143.4 / 17
U.S. Total	\$6,852.0	\$9.85	100.0	\$2,352	\$2,352	\$9.85	100.0

NOTE: All per capita amounts are in dollars; total amounts are in millions of dollars.

Representative Rate = 34.3%.

*Tax base is federal income tax liability adjusted for deductibility in millions of dollars.

Z = Zero revenue reported.

Source: ACIR staff estimates.

Total Severance Taxes—1985

State	Tax Base*	Capacity Per Capita	Tax Capacity Index/Rank	Tax Capacity	Tax Revenue	Revenue Per Capita	Tax Effort Index/Rank
Alabama		\$24.16	77.3 / 17	\$97	\$88	\$21.77	90.1 / 14
Alaska		1,847.35	5907.3 / 1	962	1,674	3,213.84	174.0 / 5
Arizona		5.85	18.7 / 27	19	0	0.00	0.0 / Z
Arkansas		24.96	79.8 / 16	59	23	9.76	39.1 / 20
California		25.31	80.9 / 15	667	6	0.24	1.0 / 28
Colorado		30.26	96.8 / 14	98	30	9.41	31.1 / 23
Connecticut		0.25	0.8 / 45	1	0	0.00	0.0 / Z
Delaware		0.05	0.1 / 50	0	0	0.00	0.0 / Z
Washington, DC		0.00	0.0 / B	0	0	0.00	0.0 / Z
Florida		3.13	10.0 / 30	36	105	9.27	296.4 / 2
Georgia		1.56	5.0 / 33	9	0	0.00	0.0 / Z
Hawaii		0.53	1.7 / 42	1	0	0.00	0.0 / Z
Idaho		3.82	12.2 / 28	4	1	0.54	14.2 / 25
Illinois		9.20	29.4 / 20	106	0	0.00	0.0 / Z
Indiana		6.52	20.8 / 26	36	2	0.28	4.2 / 27
Iowa		1.02	3.3 / 35	3	0	0.00	0.0 / Z
Kansas		68.05	217.6 / 10	167	112	45.67	67.1 / 18
Kentucky		37.98	121.4 / 12	142	228	61.19	161.1 / 6
Louisiana		137.83	440.8 / 7	618	738	164.73	119.5 / 10
Maine		0.35	1.1 / 43	0	0	0.00	0.0 / Z
Maryland		1.06	3.4 / 34	5	0	0.00	0.0 / Z
Massachusetts		0.19	0.6 / 48	1	0	0.00	0.0 / Z
Michigan		9.78	31.3 / 19	89	76	8.33	85.2 / 15
Minnesota		3.62	11.6 / 29	15	80	19.07	526.6 / 1
Mississippi		30.50	97.5 / 13	80	90	34.46	113.0 / 11
Missouri		2.28	7.3 / 32	11	0	0.00	0.0 / Z
Montana		84.65	270.7 / 8	70	150	181.49	214.4 / 3
Nebraska		7.83	25.0 / 23	13	5	2.87	36.7 / 21
Nevada		10.86	34.7 / 18	10	3	3.44	31.7 / 22
New Hampshire		0.26	0.8 / 44	0	0	0.00	0.0 / Z
New Jersey		0.22	0.7 / 47	2	0	0.00	0.0 / Z
New Mexico		210.59	673.4 / 3	305	392	270.47	128.4 / 7
New York		0.84	2.7 / 37	15	0	0.00	0.0 / Z
North Carolina		0.72	2.3 / 40	5	0	0.00	0.0 / Z
North Dakota		142.59	455.9 / 5	98	176	257.34	180.5 / 4
Ohio		9.09	29.1 / 22	98	8	0.76	8.4 / 26
Oklahoma		176.26	563.6 / 4	582	709	214.73	121.8 / 9
Oregon		0.65	2.1 / 41	2	0	0.00	0.0 / Z
Pennsylvania		9.13	29.2 / 21	108	0	0.00	0.0 / Z
Rhode Island		0.14	0.4 / 49	0	0	0.00	0.0 / Z
South Carolina		0.78	2.5 / 39	3	0	0.00	0.0 / Z
South Dakota		6.92	22.1 / 25	5	5	7.61	110.0 / 12
Tennessee		2.53	8.1 / 31	12	3	0.59	23.4 / 24
Texas		139.75	446.9 / 6	2,288	2,175	132.89	95.1 / 13
Utah		57.25	183.1 / 11	94	49	30.00	52.4 / 19
Vermont		0.80	2.6 / 38	0	0	0.00	0.0 / Z
Virginia		6.97	22.3 / 24	40	0	0.00	0.0 / Z
Washington		0.85	2.7 / 36	4	0	0.00	0.0 / Z
West Virginia		81.38	260.2 / 9	158	132	68.14	83.7 / 16
Wisconsin		0.24	0.8 / 46	1	1	0.20	82.1 / 17
Wyoming		649.73	2077.6 / 2	331	404	793.77	122.2 / 8
U.S. Total		\$31.27	100.0	\$7,466	\$7,466	\$31.27	100.0

NOTE: All per capita amounts are in dollars; total amounts are in millions of dollars.

*No combined tax rate can be reported; see tables for particular severance taxes.

B = Base is zero.

Z = Zero revenue reported.

Source: ACIR staff estimates.

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